Thematic Global Evaluation of the Joint SDG Fund's SDG financing enabling environmental portfolio

April 2024

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ACRONYMS

AAAA	Addis Ababa Action Agenda
ADB	Asian Development Bank
AFD	French Development Agency
AfDB	African Development Bank
APC	African Partnership for Children
ASE	Amman Stock Exchange
COMEX	Executive Committee
CPER	Climate Public Expenditure Review
CSOs	Civil Society Organizations
DFA	Development Finance Assessment
EM	Evaluation Matrix
ESCWA	Economic and Social Commission for Western Asia
ESG	Environmental Social Governance
EU	European Union
FAO	Food and Agriculture Organization
FDFA	Federal Department of Foreign Affairs
GBD	General Budget Department
GESI	Gender Equality and Social Inclusion
IDB	Islamic Development Bank
IFI	International Financial Institutions
IMF	International Monetary Fund
IMM	Impact Management and Measurement
INFF	Integrated National Financing Framework
INFS	Integrated National Financing Strategy
JIIN	Jordan Impact Investment Taskforce
JPs	Joint Programmes (country/MCO level)
JSDGF	Joint SDG Fund
KEQs	Key Evaluation Questions
KIIs	Key Informant Interviews
LAC	Latin America and the Caribbean
LDC	Least Developed Country
LNOB	Leaving No One Behind
MCO	Multi-Country Office
M-CRIL ET	M-CRIL Evaluation Team
MoF	Ministry of Finance
MoFAGA	Ministry of Federal Affairs and General Administration
MSFA	Mongolia Sustainable Finance Association
MTEF	Medium-Term Expenditure Framework
NDC	Nationally Determined Contribution
NGO	Non-Governmental Organization
OECD— DAC	Organization for Economic Cooperation and Development — Development Assistance Committee
PCE	Paris Conference on Education
PFM	Public Finance Management

PLGSP	Provincial and Local Government Support Programme
PPP	Public Private Partnership
PUNOs	Partner UN organisations
RC	Resident Coordinator
RCO	Resident Coordinator’s Office
RIAP	Revenue Improvement Action Plan
SDGs	Sustainable Development Goals
SIDA	Swedish International Development Cooperation Agency
SIDS	Small Island Developing State
SSIF	Social Security Investment Fund
ToR	Terms of Reference
UN- INFO	United Nation’s Informal Service
UNCDF	United Nations Capital Development Fund
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework
UNDCO	United Nations Development Coordination Office
UN-DESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
UNDS	United Nations Development System
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Fund
VNR	Voluntary National Review
WEP	Women’s Empowerment Principles
WHO	World Health Organization

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EXECUTIVE SUMMARY

As set out in the ToR, the main purpose of this evaluation was to explore the levels to which the Joint Programmes (JPs) financed by the Joint SDG Fund have been able to support establishing national strategies, stronger foundations, and key partnerships for the long-term enhancement of the quality and scale of financing towards the SDGs, both public and private.

This evaluation has explored the performance of 61 JPs that form the **SDG Financing: Enabling Environment Portfolio for the period of June 2020 to June 2023**. The overall evaluation approach as outlined in the ToR was based on the programme's theory of change which aims to capture direct programme results, emerging impact and broader systemic changes which were expected to further strengthen the mobilization or improve utilization of financial resources for SDGs against the demonstrated needs of the countries.

The ToR listed 62 countries where the JPs were being implemented up to June 2023. As part of this evaluation, 7 country case studies spread across the five UNDCO regions were conducted. These are:

Asia and the Pacific	Europe and Central Asia	Middle East and North Africa	Sub-Saharan Africa	Latin America and the Caribbean
1. Mongolia **2. Nepal**	**3. Kyrgyzstan**	**4. Jordan**	**5. Guinea (Conakry)** **6. Comoros**	**7. Costa Rica**

The choice of case study countries was based on both regional and effectiveness considerations. The idea was to cover JPs that were at diverse levels of progress and maturity.

The M-CRIL Evaluation Team (ET) analysed the annual progress and final reports plus other information provided by the Joint SDG Fund, along with detailed secondary research to shortlist these countries. The selected countries for case study represent a diverse range of UN SDGs that have been focused on by the country JPs. The JPs in these seven countries were supported by all the major PUNOs; this helped in understanding the PUNOs' efforts in promoting and implementing the financing of the specific SDGs of focus for their JPs. Along with the major PUNOs (UNDP, UNICEF, UNCDF and UN Women), these JPs engaged with other UN agencies, and donor or support agencies, such as the EU, AFD, IMF, World Bank for a better understanding of the SDG ecosystem in their countries and for feedback across the 62 JPs.

Adhering to best practice, the ET adopted an independent approach in order to provide technically and methodologically credible findings that are useful and relevant to support evidence-based programme management and broader strategic decision making. Following the TORs, this evaluation has attempted to test the JP's Theory of Change for each of the selected case study countries, this being the most appropriate approach for external evaluation of such programmes. The mix of qualitative discussions undertaken and quantitative data compiled from individual JP prodocs, annual and final and reports has aimed to determine, to the extent possible at this early stage of rollout, direct programme results as well as the likely future contributions of the work of the JPs to the Fund's outcomes on SDG financing.

EVALUATION FINDINGS

The findings of this evaluation are presented along the OECD-DAC evaluation criteria of Relevance, Efficiency, Effectiveness, Coherence, Impact and Sustainability. For this purpose, data from the 61 available Final Reports of JPs (available up to end December 2023) has been used to provide as full a view as possible of the aggregate global-level contribution of the Joint SDG Fund as a whole. The findings of the seven JP case studies undertaken by the Evaluation Team are based on the available documentation as well as in-country and remote stakeholder interviews (listed in **Annex 5**) which serve as additional illustrations of how the Fund performed against each evaluation criterion, building on the aggregate findings. The discussion also takes into account feedback or issues discussed in interviews with global stakeholders.

Relevance

The JPs generally demonstrate a strong understanding and engagement with work relevant to SDG financing, prioritizing the first 5 SDGs, along with decent work, reduction of inequality, climate action, global partnerships, and institutional strengthening; however, there is a more limited emphasis on youth-related issues compared to other cross-cutting aspects like gender-sensitive planning and budgeting, human rights, and minority rights. Since country-designated nodal ministries play the key role in JPs, alignment of the INFFs with national development strategies for SDG implementation is an integral part of programme design.

There is a considerable degree of understanding and engagement of the JPs with work that is relevant to SDG financing. Individual JPs may vary in their degree of satisfaction of this relevance criterion; however, there are no concerns about their commitment and engagement with specific strategies, policy frameworks, or activities crucial for supporting SDG financing—the key task for the JPs to facilitate.

The distribution of JPs prioritization of SDGs shows that the first 5 SDGs (on poverty, hunger, health, education and gender equality) receive the most attention from the JPs. Decent work, reduction of inequality and climate action are also SDGs of focus for some JPs. A growing number of countries (9) is working on connecting the development of an INFF with their countries' climate agenda and hence supporting the financing of climate action and NDCs (SDG 13). Based on discussions with RCs and UNCTs, its seems that the JP prioritization does in most cases correspond to the priorities of the UN Sustainable Development Cooperation Frameworks and/or national development plans.

Along with these and as global partnerships (for resource generation) and the strengthening of institutions are the bottom line for SDG-aligned financing strategies, a majority of JPs contributed directly or indirectly to SDG 17, which cover the means of implementation for all the other 16 SDGs. All of these appear to be relevant as factors affecting the populations of JP countries with very low to low levels of development.

Gender-sensitive planning and budgeting is a particularly prominent element of the discourse with human rights and minority rights also significantly covered in the JPs. The involvement of UN Women with 14 JPs is undoubtedly important and SDG 5 has been identified as a priority in 22 of the 61 UNCTs; further, gender is incorporated as a particular issue in all the Final Reports examined by the Evaluation Team. However, youth-related issues, in line with UN Youth Strategy beyond areas of access to education, are less often considered in the work of the JPs, finding specific mention only by Mongolia amongst the seven cases studied in detail for this evaluation.

Effectiveness

Positive engagement with fiscal planning, public finance management and collaboration with the private sector are observed in JPs to enhance SDG financing; however, their effectiveness is limited in some JPs that lack an overarching financing strategy, leading to a somewhat ad-hoc sectoral approach to SDG financing.

When JPs support development and implementation of national financing strategies, in order for the strategies to be effective, there needs to be adequate fiscal space to generate the public finances needed to support the achievement of SDGs as well as economic opportunities for the private sector to participate. The Evaluation Team (ET) has observed positive efforts in each of the JP cases to identify fiscal measures aimed at raising additional resources to contribute significantly to SDG financing. In addition, there have been notable efforts by JPs to identify a pipeline of bankable SDG-related businesses and projects as well as private sector partnerships to generate additional resources.

All the JPs reviewed by ET have facilitated actions to enhance effectiveness but, in situations where an overall financing strategy was not developed and/or without a pro-active RC/O or where UNDP technical leadership was not available or not active, the catalytic impact of these actions have been limited. Consequently, these efforts are perceived more as an *ad-hoc* (not always systematic) approach to accelerating SDG financing, resulting in variability in terms of their efficacy. Overall, 18 JPs have completed their SDG financing strategies with another 18 reports being close to completion. Not all JPs within the portfolio are intended to implement all elements of the Integrated National Financing Framework (INFF) building blocks as per their programme design; some were intentionally designed to pilot sectoral financing solutions or to focus on tailored short-term action to enhance SDG financing planning and delivery capacity that could demonstrate the necessity of a comprehensive financing approach to SDG acceleration as a next step. Nevertheless, the INFF building blocks, being an umbrella framework, offer a concise summary of the focus and progress made by the JPs. The 26 that have developed a financing strategy cite reasons including the need of establishing stronger SDG-financing foundations prior to developing a comprehensive strategy, impact of Covid, political instability and lack of government prioritization for the activity.

Efficiency

JPs have enhanced countries' financing capacities by implementing measures such as focused budgeting, new tax measures, and public-private partnerships, and introducing dedicated financing instruments such as equity impact funds, impact bonds, and ESG benchmarks.

Table E1. Tax measures introduced via JP initiatives

Measures	Countries, examples
Better focused budgeting, use of SDG codes	Applied in 41 of the 61 countries
Intensified tax mobilisation/tax efficiency and compliance measures	Azerbaijan, Comoros, Egypt, Ghana, Guinea, Haiti, Kyrgyzstan, Lebanon, Philippines, Sierra Leone, Uganda; 20 countries in all
Property tax	Bhutan, Comoros, Djibouti, Philippines
Carbon emissions, maritime pollution tax	Bolivia, Cambodia, Cameroon, Gabon
Tax on unhealthy products, practices	Jamaica, Timor Leste
Tax on other products	Nepal (sand mining), Philippines (digital goods, single use plastics)

The efficiency of finance generation for SDGs depends on each country (or MCO) creating or augmenting its institutional capacity for this purpose. JPs have enhanced financing capacities where possible within the framework of a financing strategy or as part of their INFF implementation supporting their government counterparts. The methods being deployed for this purpose, as set out in the country-wise narrative below (and summarized in Table E1), include measures such as better focused budgeting through the application of SDG codes (in 44 of the 61 countries), determination of new tax (or compliance) measures to augment public revenues for SDG financing (20, 33% of countries), and the establishment of SDG frameworks as a means of identification of SDG-accelerating public-private partnerships or purely private investments (in over 40 countries) for activities like health, education, drinking water/sanitation amongst others. Other JPs have also developed specific finance mechanisms including the creation of equity impact funds, launching of impact bonds, reorientation to SDGs of existing investment funds and orientation of pension funds or social security schemes. ESG benchmarks are also being deployed for investments in some countries.

Coherence

JPs prioritize coherence in SDG financing and INFF implementation, aligning with international frameworks and anchoring actions on existing development plans and processes and, with most, understanding the critical role of the RCs in coordinating PUNOs, government entities (in some cases including the sub-national level) and IFIs/DFIs and other stakeholders for SDG financing.

The JPs have ensured coherence of its SDG financing approach and INFF implementation through anchoring the JP results with UN and other international frameworks such as the UN Sustainable Development Cooperation Framework (CFs), the Addis Ababa Action Agenda on Development Assistance, the Sendai Agenda and the 2063 Agenda of the African Union. The emergence of the JPs from the UN system and the relationship of SDGs with major international agreements means that all governments are conscious of the requirements of such agendas and have an incentives to work within them.

From this perspective, the Resident Coordinators (RCs) play a critical coordinating role in supporting PUNOs and their relationships with the government as well as with IFIs such as the World Bank, IMF and the regional multilateral Development Banks (ADB, AfDB, IDB). In a majority of the UNCTs, there has been good coordination and clear understanding of roles and responsibilities between the RC/Os and PUNOs. However, challenges may arise in instances where the RC (or the RCO) does not sufficiently engage in JP management or when there are differences in understanding of PUNOs' role vis-à-vis the RC/O and the broader UN system as evidenced by the in-depth cases studies.

JP comments on their contribution to coherence include not just cooperation between and amongst RCs and PUNOs for the purpose of their support to INFF development and roll-out but also on their support to and interaction with counterpart government ministries to facilitate INFF implementation; 16 JPs report directly facilitating cooperation for this purpose between government ministries and 26 JPs to extending the SDG financing message to the sub-national level. This is widely seen as an integral part of fostering coherence and has been included in the self-assessment of their contribution to it. Overall, the issues emerging in the matter of coherence are specific to individual JPs and not a concern at the systemic level; 19 (of 61 JPs) report a considerable contribution to coherence while others overwhelmingly report making a moderate contribution.

Impact

It is premature to definitively assess the impact of the JPs, given their varied completion dates and delays and the nature of the INFF methodology to support long-term investment and planning for the SDGs; however, the evaluation provides insight into the emerging institutional framework at the country level especially in terms of enhancing government capacities and developing frameworks for measuring and monitoring SDG financing, showcased in over 80% of the JPs.

At the time of writing this report (end-December 2023) it is too early to make a definitive assessment of the impact of the JPs. The start date for all JPs was July 2020 and all were originally scheduled to complete their work by end-June 2022. In practice, their end dates vary from October-November 2022 right up to end-June 2023. While some policy changes and specific SDG financing initiatives had already been taken, a comprehensive approach to such financing was yet to emerge at the time of "completion" of the work of the JPs. In the meantime, a compilation from JP final reports of early information on funds mobilised indicates the leveraging of $183 million by 56 of 61 JPs; $44 million was reported as mobilised directly by the actions of the JPs and the remaining $139 million was reported as indirect mobilisation by government action stimulated by 17 of the JPs.

Given the relatively long term implications of the work of the JPs – at least over another 3 years up to the end of 2026, if not up to 2030 – instead of a direct assessment of their impact, this evaluation provides an understanding of the institutional framework and financial reforms currently emerging at the JP level for enhancement of country level capacity for implementing financing strategies and of the development of frameworks for measuring and monitoring the results of SDG financing. All JPs have developed some mechanisms and tools to enhance country-level capacities to implement SDG financing strategies by putting in place strategies such as monitoring indicator dashboards or oversight committees. In addition, by the time of submitting their final narrative reports, 50 out of 61 (82%) – had supported or undertaken the development of partial (though not always comprehensive) frameworks for the monitoring of the efficacy of some or all SDG financing mechanisms in their countries.

Sustainability

Sustainability is incorporated in the programme design in most JPs, but the degree of sustainability depends on country government ownership and highly contingent on availability of additional UN resources, which are only identified at the time of evaluation in just over half of the JP cases. Nevertheless, the enabling environment already created has generated some momentum of its own to support sustainability of SDG financing efforts at the country level.

In most countries, JPs have incorporated sustainable designs into the measures or systems promoted by them for maximizing financing for SDG acceleration. Nevertheless, the sustainability of policy changes and measures introduced through the JPs still depends on each country's government accepting ownership of the specific instrument. The retention of UNCT (or at least PUNO) interest (identified in the case of 32, 52% of JPs) in supporting their initiatives after the closure of the programme is also important but is dependent on the availability of additional UN resources for the provision of that support. The INFF Facility, a joint initiative of UNDP, UNDESA, UNICEF and OECD, seeks to respond to the demand for additional support from countries developing and implementing INFFs – brokering technical assistance, facilitating knowledge exchange and providing access to technical guidance. The INFF Facility is currently providing grants (approximately of USD 100,000) to support one-third of the countries developing INFFs. In addition to the ongoing support of agencies like EU (Comoros), AFD plus World Bank (Jordan) and others, current discussion of a JSDGF 2.0 is very encouraging since an extended Fund could go a long way in resolving this issue.

Overall Assessment

Compared to the single agency projects normally implemented by UN entities, the Joint SDG Fund (JSDGF) has been an ambitious attempt by the UN to create a coordinated commitment with Governments and other partners leveraging the capacities and resources of the UNDS in the least developed countries (LDCs) and other developing countries to accelerate financing for the SDGs. The evaluation indicates a substantial degree of success of the Joint SDG Fund in raising awareness within the UNDS about the importance of systematically promoting financing efforts to accelerate SDGs and generating momentum towards raising country level resources for this purpose. The approach of encouraging and enabling Governments to formulate documented and evidence-based strategies as a guide for a 'whole-of-government' approach to re-allocate and/or generate additional resources for acceleration towards a few or more SDGs of focus is mostly well understood and applied. As a result of the JPs, the policy discourse in most of the countries that have received support has shifted very firmly towards a robust understanding of and action for financing SDG acceleration. Important constraints affecting the achievement of results include the advent of Covid that coincided with the start of the programme and its limited two-year operational period.

LESSONS

The key lessons of this evaluation are:

1. **There is varied understanding across JPs/countries regarding the need for and progress towards developing financing strategies for SDGs.**

   While there is a general acceptance of the need for SDG financing and an overall environment of interest in supporting the acceleration of SDGs, there is a concern emerging from this evaluation that 26 out of 61 JPs submitting final reports are still in the process of building the foundations of the INFF building blocks and enhancing in-country capacity prior to developing comprehensive SDG financing strategies It is important to note that not all of these joint programmes, as per their design, intended to implement all elements of the INFF methodology. For others the main reasons for not devising a financing strategy are the following:

   a. **Lack of understanding at the JP/country level of the need for a financing strategy:** A number of the JPs/country governments have not fully understood the INFF concept; the principle of generating funds for SDGs is understood but the UNDS ambition for each country to do it in a systematic manner by developing, articulating and applying a financing strategy has not been fully accepted.

b **Limited operational period allowed for the JP**: In a number of other JPs, while the concept/approach may be understood by government counterparts, it has not been possible to develop the necessary financing strategies in the limited two-year period provided for JP implementation. This may be due to personnel changes at both the UNDS and government levels. Within the UNDS, this has been due to the overall turnover of personnel resulting from transfers of geography and changes in responsibility. Within the government system, the constraint was caused mainly by political instability resulting from elections, defections from the ruling party of a country or involuntary transfers of power resulting from coup d'etat. Lack of government interest in developing a financing strategy could also have resulted in a few cases from the period of the JP being in the middle of a planning cycle resulting in concerns about the ability to integrate a new strategy with the established plans of the government. Prioritization of government activities to respond to the Covid-19 pandemic, were a major constraint at the start of the JP process.

c **The advent of the Covid-19 pandemic that coincided with the start of the programme**: The operational constraints at the start of the JP period caused by Covid-19 also absorbed substantial government bandwidth, hampering the start of the INFF process.

d **Political economy of SDG financing**: Instability in partner governments led to substantive policy changes by the new government, diverting attention away from SDGs or altering the focus between SDGs or strategies for domestic resource mobilization and international funding, whether as grants or debt.

2 **Uneven attention to specific SDGs.**

The joint nature of decision making in the programme between UNCTs and country governments is clear and the need for respecting local priorities on SDGs of focus is apparent. However, perhaps due to both the uneven understanding of the programme and the political economy issue referred to above, the focus of the programme has been on a limited number of SDGs – essentially SDG 1 (no poverty), SDG 5 (gender equality) and SDG 17 (global partnerships, see **Figure 4.2**). While focus on SDGs 1-5 and 13, related to poverty, gender, health, education, and climate is vital, these SDGs were not prioritized across all JPs despite the obvious importance of all. Secondly, others such as SDGs 6, 7, 11, 12 that are equally important and clearly inter-linked with SDGs 1-5 appear to receive little focused attention. It is apparent from discussions with stakeholders during country visits that government representatives engaged with the JPs did not take much interest in SDGs not specifically identified as national priorities.

3 **The importance of the role of the Resident Coordinator in leading the work of the JP and garnering counterpart government engagement as well as to enable and support UNDP and other PUNOs in their technical contribution to developing and implementing financing strategies.**

From the perspective of the UN and its key role as the initiator, stimulator and catalyst for the work of the JPs, it is most important for the UN Resident Coordinator (RC) in the country to play the lead coordination role in the work of the JP. The political leadership and strategic coordination provided by RCs enables and supports the technical work of PUNOs, particularly the country teams of UNDP, in engaging with and focusing the government's contribution to the process.

In all the case study countries where the JP has been successful in developing a financing strategy and where progress has already been made in identifying specific financing solutions/policies, the RC has played an active role in facilitating thinking towards and introducing financial allocation and/or mobilization measures and partnerships. Amongst the case study countries, these relatively successful JPs include Comoros, Costa Rica, Guinea, Kyrgyzstan and Mongolia.

In the case of the JPs that have performed less well, while the RC/O played some role, the engagement and pro-activeness of the RC was limited in raising awareness, engaging and encouraging the JP's government counterparts to collaborate in the development of an INFF. In neither of the latter cases was the importance of adopting the overarching INFF methodology and developing a financing strategy fully understood either by the government nor the PUNOs.

RECOMMENDATIONS

The key recommendations emerging from a consideration of these issues are:

1 **Create and promote a UN system-wide offering to socialize the importance of SDG financing to Member States and facilitate the building of enabling environments for the purpose by deploying the INFF methodology.**

The Joint SDG Fund incorporates a joint UN approach that includes the two largest UN agencies, UNDP and UNICEF, along with DESA and OECD. Some progress has been made in reinforcing the support provided by these agencies with the work of the UNDP Sustainable Finance Hub, the INFF Facility and SDG Stimulus but it can and should be intensified along with better coordination among UN entities about their roles and responsibilities.[1] SDG Stimulus has moved the process significantly in this direction but is not adequately recognized yet within the UNDS and needs to be promoted further through an UN-wide approach.

2 **Intensification of the UN-wide approach recommended above will need specific actions especially in the design and initiation phases of the JPs to enhance RC/UNCT capacities and application of detailed measures on SDG financing.**

To enhance the effectiveness of the Joint Programme (JP), it is recommended to initiate workshops and seminars at the programme's outset. These sessions would serve to foster understanding of the programme's objectives and rollout strategy among UNCT, RC/O and PUNOs since its design. Concurrently, efforts should be made to raise awareness among UNCTs about facilities like the UNDP Sustainable Finance Hub.

Acknowledging that side events on the Integrated National Financing Framework (INFF) were conducted at on "Open Budgets for Sustainable Development" for African countries in September 2022, the LDC5 Conference in March 2023, and on SDG Bonds during the Finance for Development Forum in July 2023, it is essential to replicate such initiatives. In addition to the SDG Summits held in September 2023 in conjunction with the annual UN General Assembly meetings, regional workshops, akin to the INFF Asia-Pacific workshop in June 2023, are vital for broader dissemination with government counterparts. Furthermore, the Joint SDG Fund (JSDGF) organized 13 peer exchange regional sessions and collaborated with ITC-ILO to develop a training curriculum.

Given the constraints of holding workshops in June 2020 due to COVID, the emphasis should have shifted toward online engagements. For instance, the August 2021 Regional Training Workshop on INFFs in Africa by UNDP exemplifies a potential model for more accessible and

[1] https://www.un.org/en/conferences/SDGSummit2023/SDG-Action-Weekend/sdg-stimulus

focused events. There were similar events for North and Central Asia in January 2021 and for the whole Asia-Pacific region in March 2021.

While all of these events and workshops were reported to be highly valuable for documenting and exchanging lessons, it's imperative to establish a common and robust understanding of the UN-wide approach at the outset of the JP. Initiating such events at the commencement of the operational period is crucial for promoting a uniform understanding of programme conceptualization, purpose, strategy, and implementation methodology. The workshop in Abuja in September 2022 brought together participants from 50 African countries and the Asia-Pacific workshop in June 2023 played a significant role in discussing achievements and financing ideas emerging from the JPs serve as examples of events that could have been organized earlier. Post-programme events, like those in 2023, reinforce learning and support the long-term efficacy of the INFF, making them imperative for sustained success.

3 **Enhance UNDS capacities to coordinate and provide expert technical support to RCs and UNCTs in collaboration with the technical role played by UNDP and the INFF facility on SDG financing. The political leadership role of RCs in creating an enabling environment to mitigate the risks of political and/or socio-economic instabilities needs to be strengthened**.

The case studies of the successful JPs – Comoros, Guinea, Kyrgyzstan, in particular – point to the catalytic role played by the RCs and/or RCOs in this process. The relationship of the RCs with the government focal point ministries was important in overcoming barriers to the participation of governments, particularly in the context of political instability resulting from coups in the first two cases and from shifting political alliances in the third case.[2]

In addition, more engaged RCs with tailored expert technical support on both public and private SDG financing would be in a position to play a more influential role in the selection of SDGs of focus and of financing methods. An RC with an overall SDG agenda could advise country focal ministries on specific SDGs they could consider for direct attention and on financing methods for supporting those SDGs also ensuring alignment with the SDG focus in the country's UN Sustainable Development Cooperation Frameworks. Thus, for instance, the Nepal JP's focus could have been broadened from SDG 5 (gender) and SDG 17 (local institutions) to SDGs 1, 3 ,4 (poverty, health, education) and SDG 6 (clean water & sanitation) in alignment with Outcomes 1 and 2 of Nepal's Cooperation Framework. The broad-based implications of localization for all SDGs in Nepal are well understood but without a standardized approach, the SDGs not specifically mentioned are likely to receive only passing attention and the financing of those SDGs could be missed altogether.

4 **Allow more flexibility and time in the design of country-tailored JPs with technical support along with the possibility of longer-durations JPs to ensure full attention by counterpart agencies and enable sustainability.**

This recommendation is inherently logical, but its practicality depends on those designing and implementing such programmes within the UN Country Teams (UNCTs). For programmes with brief operational periods, minimizing senior-level personnel changes during this time is crucial. Taking the example of Nepal mentioned earlier, the JP's effectiveness was hindered by three changes in RC during the three-year programme, and the constitutional challenges in Nepal remained unresolved, limiting government engagement on SDG financing. Having flexibility in

[2] In the case of Costa Rica the PUNOs played an (almost) independent role in promoting SDG financing while for Mongolia some inter-personal differences meant that the RC's role was limited since the PUNOs had their own independent views and relationships with the government ministries accelerating the SDGs of focus.

setting the operational period would have allowed the JP to support the government when they were prepared to make productive use of such assistance. Similarly, both the Costa Rica and Jordan JPs and their government counterparts would have benefited from additional time and technical support to better understand the programme's purpose and potential benefits.

5 Incorporate consideration and analysis of political and socio-economic and government capacities in selecting joint programmes and incorporating risk factors within the design to ensure success.

When choosing UN Country Teams (UNCTs) for such programs, considering political and socio-economic stability allows for the incorporation of mitigating factors in country-level design, especially when selecting potentially risky countries for strategic reasons. This consideration helps in identifying JPs where stability in UN executive, particularly the Resident Coordinator (RC), is crucial, necessitating greater efforts from both UNCT and HQ levels to enhance success. A proactive, technically proficient, well-informed RC (or RCO) actively engaged and maintaining a positive relationship with the government counterpart in the JP can mitigate the detrimental effects of government instability and policy changes. While not always possible during government transitions, it is worthwhile to strive for strategic stability in selecting SDGs of focus and pursuing innovative and scalable financing methods for SDG acceleration, recognizing that changes in government may not always lead to improvements in strategy. Strategic engagement of JPs with strengthening government capacities in countries with less stable governance would reinforce their abilities to support SDG financing.

6 Enhance collaboration with IFIs and private sector to support SDG financing.

Case studies undertaken for this evaluation indicate that there are some good ad-hoc partnerships with IFIs, as in Comoros (with AfDB) and Kyrgyzstan (with IMF), and with the private sector in Costa Rica, Jordan, Kyrgyzstan and Mongolia but not a systematic sense of efforts for collaboration by all JPs in favour of SDG financing. Thus, IFI involvement is dependent on country-level JP initiatives rather than being based on UNDS engagement with IFIs at the global level to identify financing instruments that such institutions could provide; such engagement could be beneficial.

Private sector engagement is also dependent on JP-level initiatives, which corresponds to the design of the programme but UNDS (or INFF Facility or the UNDP Sustainable Finance Hub) support in designing and proposing instruments and means of collaboration would provide good templates for negotiation with private sector agencies like Mongolia’s stock exchange and Sustainable Finance Association, Costa Rica’s pension funds, and Jordan’s Impact Investment Board (that has extensive private sector participation).

7 Experiment with supporting JPs with larger ticket size commitments

Based on this evaluation, ET believes supporting a smaller number of countries with larger ticket size commitments could be more effective than the current roughly US$1 million commitment and 2-3 year timeframe of these JPs. Larger ticket sizes would enable longer timeframes to extend the work of the JPs. This would enable them to support governments to maximise financing for SDGs rather than leave governments they support to complete initiatives that were seeded during short term JPs. Better financed long-term JPs would also enable them to provide more substantive technical inputs than could be provided by short term JPs. This approach would also reduce the current risk of initiatives falling by the wayside (after the close of JPs) due to the inter-departmental mobility of champions of the initiatives supported by them. The sustainability of initiatives (or measures) for SDG financing is essential for acceleration towards the achievement of SDGs.

1. SCOPE AND OBJECTIVES OF THE EVALUATION

As set out in the ToR, the main purpose of this evaluation was to explore the levels to which the Joint Programmes (JPs) financed by the Joint SDG Fund have been able to support establishing national strategies, stronger foundations, and key partnerships for the long-term enhancement of the quality and scale of financing towards the SDGs, both public and private.

For this purpose, as required by the ToR, this evaluation has assessed the results and lessons from the implementation of the 62 JPs that formed the SDG Financing: Enabling Environment portfolio for the period from June 2020 to March 2023. The assessment has covered the varying approaches by implementing partners in different country contexts and assessed the degrees of progress and results to date (direct and indirect, whether intended or not). In addition, the evaluation has examined the extent to which the Joint SDG Fund is moving towards achieving its end goals based on its current design, human resource structure, choice of partners, and broad implementation strategy. Through these activities, the evaluation purpose was to

1. Allow the Joint SDG Fund and its funding partners to meet their accountability and learning objectives for the portfolio
2. Provide evidence of the contribution of the portfolio to the Joint SDG Fund's results
3. Identify the lessons learned to date and best practices that can improve future interventions in the areas of SDG financing
4. Assess the policy and joint programme support provided by the UNDS which accelerated the actions to advance SDG financing, nationally, regionally, and globally.

These four purposes framed the following specific objectives as set out in the TOR

- Assess the portfolio's results and impact based on an independent and methodologically credible approach to support evidence-based programme management and to contribute to catalytic action and policy integration to accelerate the SDGs.
- Review the extent to which local capacity has been built, policies/instruments developed, and institutional arrangements strengthened to ensure national and/or sub-national adoption of the SDG financing strategy and commitment to medium and long-term financial reforms aligned to the SDGs.
- Review the extent to which the portfolio has contributed to creating partnerships and platforms for collaboration with local and international partners to implement financial strategies and reforms to unblock financial flows from public and private sectors, domestic and international for the SDGs.
- Appraise the joint programmes' contribution to the UNDS reform. In particular, assess the coordination between the Participating UN Organizations (PUNOs) and the wider UN country team under the leadership of the UN Resident Coordinator to support an integrated approach to SDG financing solutions at the country-level by leveraging the convening power and technical expertise of the UN development system.
- Identify good practices and lessons in the process of strengthening the national financing architecture for the SDGs, piloting INFFs, developing and implementing

SDG/thematic financing strategies, as well as building national capacity to advance key financial reforms to accelerate the 2030 Agenda.
- Building on the finding and lessons, make forward-looking recommendations on how the UN development system, and in particular the INFF facility and the UNCTs under the RC leadership, could continue to support the implementation of SDG financing strategies at the country-levels as well as how the Joint SDG Fund could support this effort in line with its future strategic direction.

The overall evaluation approach as outlined in the ToR has been to follow the programme's theory of change which and aims to capture direct programme results, emerging impact and broader systemic changes which will further strengthen the mobilization of financial resources for SDGs against the demonstrated needs of the countries.

As required by the ToR, this independent evaluation was conducted in a phased manner based on desk reviews of the 62 Joint Programmes (JPs), stakeholder consultations and deeper evidence-based analysis of selected JPs with illustrative country case studies.

As with all such evaluations this one was both backward looking (understanding, comparing, analysing what has been done and achieved so far) and forward looking to assess how the lessons from the portfolio can contribute to the Joint SDG Fund's strategy for the achievement of SDGs internationally in an integrated manner, with a move away from parallel projects.[3] The findings, accordingly attempt to be relevant for future programming and policies of the Joint SDG Fund and major stakeholders of the INFF: UNDP, UNDESA, UNDCO, UNICEF, UNCDF, UN Women as well as other PUNOs and the staff of these agencies working at global, regional and country levels. The findings also aim to be relevant for other donors/funders working in the SDG financing space including, in particular, partners working at country level as part of the JPs.

This Global Evaluation covers:

i. The period from the launch of the Joint SDG Fund portfolio in 2020 to end-December 2022 in terms of reports and data, and up to end-June 2023 to include any more recent reports, events/developments.
ii. All five global DCO regions where Joint Programmes (JPs) have been established.
iii. The progress of INFFs and SDG financing in selected countries covering the core elements of the programme; as well as the extent of integration of the Fund into the national financing strategy by country governments, policy developments for SDG financing and implementation of policies and other financing solutions for unlocking resources from diverse sources including the private sector.
iv. Details of the type of engagement and support provided by the Joint Programme and UNCTs to governments in selected countries, together with the processes for and extent of government engagement and subsequent ownership of the INFF approach (including central government departments and local authorities engaged with different aspects of SDG financing).
v. Regional and global initiatives by INFF/Joint SDG Fund for experience sharing; and perspectives on the approach to financing the promotion of SDGs.

1.2 SCOPE OF THE EVALUATION

This evaluation has explored the performance of 62 JPs that form the **SDG Financing: Enabling Environment Portfolio for the period of June 2020 to June 2023**. The overall evaluation

[3] Interviews with Advisory Group members and other UN stakeholders are facilitating an understanding of their expectations from this evaluation.

approach as outlined in the ToR was based on the programme's theory of change which aims to capture direct program results, emerging impact and broader systemic changes which were expected to further strengthen the mobilization of financial resources for SDGs against the demonstrated needs of the countries.

Country case studies: The ToR listed 62 countries where the JPs were being implemented up to March 2023. As part of this evaluation, 5 country case studies spread across the five UNDCO regions – Africa, Arab States, Asia-Pacific, Europe and Central Asia, Latin America, and the Caribbean – were required. After discussion with the Advisory Group for this evaluation and the Reporting and Evaluation Unit of the Joint SDG Fund the list was expanded to cover seven countries as follows

Asia and the Pacific	Europe and Central Asia	Middle East and North Africa	Sub-Saharan Africa	Latin America and the Caribbean
1. Mongolia **2. Nepal**	**3. Kyrgyzstan**	**4. Jordan**	**5. Guinea (Conakry)** **6. Comoros**	**7. Costa Rica**

The choice of case study countries was based on both regional and effectiveness considerations. The idea was to cover JPs that were both successful and not-so-successful. The initial list of case studies had Colombia (LAC) at the top of the list as a successful case. Colombia was later substituted since the JP's experience was deemed to be adequately studied both through an evaluation commissioned by the JP and also through the inclusion of its experience in the UNDP Independent Evaluation Office study of the UNDP's response to the Covid-19 pandemic and SDG financing.[4] The replacement of Colombia by Costa Rica meant that another successful case had to be found; the Mongolia case study was added in order to understand the characteristics of a particularly successful JP. At the same time, Comoros was added to the list to cover the experience of a Small Island Developing State (SIDS). The criteria for the selection of countries for case these case studies are discussed further in **Section 3.2** below.

Four of the country case studies (Costa Rica, Guinea, Jordan, Kyrgyzstan) were undertaken by consultants particularly familiar with the region. For Kyrgyzstan an M-CRIL team member supported the country level study. The Comoros, Mongolia and Nepal case studies were undertaken by members of the M-CRIL team (for Nepal supported by a local consultant). A list of the resource persons for the seven case studies is provided in **Appendix 1** of this report. Each country visit concluded with synthesis presentations of the findings of the country study to the RC and other members of the UNCT. Feedback from the RC and UNCTs has been obtained and taken into account before finalizing the country case study reports.

Guiding principles: In every assignment, M-CRIL adheres to the UNEG norms and standards, integrating the components of utility, credibility, independence, impartiality, professionalism, ethics, transparency, human rights, and gender equality. In putting these norms to practice for this assignment, the M-CRIL Evaluation Team followed a consultative, participatory, and inclusive approach as outlined below:

[4] UNDP, no date (presumably early 2023). ***Financing the Recovery****: A formative evaluation of UNDP's response to the Covid-19 pandemic and SDG financing*. http://web.undp.org/evaluation/evaluations/thematic/recovery-finance.shtml

- **Consultation and participatory engagement:** The principle of knowledge sharing and learning, ensuring that every phase of the assignment was fully consultative with the Joint SDG Fund's evaluation unit and with a variety of global regional and country stakeholders. The effort of the Evaluation Team was to tap a broad range of perspectives and exchange views that strengthen the intended outcomes and understanding of JP processes and achievements in developing and implementing effective solutions and partnerships for SDG financing; open discussions, dialogues, and feedback from these activities have hopefully made this evaluation more meaningful and impactful. There were extensive consultations at the country level for the seven case studies and also consultations at the global level. A comprehensive list of persons consulted is provided in **Annex 5**.

- **Relevance and usability:** M-CRIL's approach has been learning-oriented, aiming to identify best practices, and lessons learned as well as challenges, with specific recommendations to inform strategy and decision-making for the program. These learnings have been incorporated in the findings and recommendations for future JP implementation.

- **Equity, gender, and inclusiveness:** Since its inception, M-CRIL has been guided by the core values of equity, gender, and inclusiveness. These overarching themes were applied to all aspects of the evaluation, in terms of conducting the evaluation as well as analysis and assessment. As a start, the Evaluation Team (including resource persons) had inputs from 4 female and 6 male team members. M-CRIL believes in its tagline, "inclusive microeconomics".

2. PORTFOLIO PROFILE

2.1 DESCRIPTION AND BACKGROUND

Support to SDG Financing

As described in the Terms of Reference for this evaluation, the background to this programme can be characterised as follows:

Governments are faced with major challenges in securing sufficient financial resources for the SDGs, with developing countries facing a growing financing gap estimated at US$ 4.2 trillion per year.[5] Capital and wealth, mostly private, do not or cannot reach the geographies and people that need it the most at the scale and speed required. Achieving the 2030 Agenda demands policy shifts and a major realignment of financial decisions by governments, companies and individuals.

The channelling of financing towards developing countries for the 2030 agenda Is constrained by a range of challenges, including:

- Public planning and SDG-aligned strategies remain de-linked from financing and budgeting, leading to less effective spending and poor service delivery. The same strategies are also not designed to attract different sources of financing, including from the private and financial sectors.
- Weak tax collection systems and underperforming public finance management systems, notably in countries most at risk of being left behind, that result in reduced revenue generation and lower efficiency in budget execution, thus limiting the available space for increasing SDG-relating spending.
- Misaligned incentives and regulations, limited awareness, and difficulties in identifying, measuring and reporting on sustainable investments, which impede private investment in the SDGs at scale.
- Limited fiscal space and institutional capacity to formulate a pipeline of bankable SDG investment projects that meet the needs of the private sector or other investors.
- There is often a mismatch between what private "capital" wants and needs and the environment and bankability of businesses and projects that impact the SDGs.
- There is the lack of a common definitions, standards and rigorous frameworks for SDG impact managing, measurement and reporting.

The Joint SDG Fund was set up in 2017 through an inter-agency effort led by core entities of the United Nations Sustainable Development Group (UNSDG), and fully operationalized with a TOR and core funding in November 2018, as an inter-agency pooled fund to leverage the UN Development System (UNDS) to help accelerate the SDGs. The Fund supports countries by funding UN Joint Programmes (JPs) which seek to mobilize resources and address the need for better integrated and multi-sectoral policy solutions and financing at the country level to meet the SDGs. With such as mandate, the Fund pursues a core outcome aimed at closing SDG financing gap by activating financing levers as accelerators for the achievement of the SDGs.

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[5] OECD (2020), ***Global Outlook on Financing for Sustainable Development 2021****: A New Way to Invest for People and Planet*, OECD Publishing, Paris, https://doi.org/10.1787/e3c30a9a-en

The Fund's work on SDG Financing is structured around two interlinked components:

Component 1 (C1) Reinforce the SDG financing architecture and ecosystem through financing strategies and enabling frameworks for SDG financing, including the Integrated National Financing Frameworks (INFF).

Component 2 (C2) Catalyse strategic investments through structuring and launching innovative blended financing solutions to demonstrate financial markets' potential to catalyse additional financing for the SDGs.

While interlinked, this evaluation's scope was restricted to assessing joint programmes' contribution to Component 1 mentioned above. The evaluation assessed the C1 portfolio capacity to lay down the foundations and promote systemic changes to mobilize and align financial resources to the SDGs over time. The Component 2 is not part of the scope of the evaluation here stated given that the joint programmes under this portfolio are still active and thus a similar exercise is planned for the future.

Creating an Enabling Environment for Financing the SDGs

The ToRs further describe the need for an enabling environment for financing SDGs in the following way:

In full alignment with the 2030 Agenda for Sustainable Development, the Addis Ababa Action Agenda (AAAA) and the Secretary-General's Strategy and Road Map for Financing the 2030 Agenda, the 'SDG Financing: Enabling Environment' portfolio was launched in 2020. The Fund provided grants of up to US$1 million to 62 JPs (full list available in **Annex 1**) in 69 countries to support the UN system in creating enabling strategies, policies and capacities for aligning public and private capital to the SDGs and related national development plans. With a US$ 80 million budget (US$ 59 million provided by the Fund), including co-funding, 21 UN entities under the leadership of UN Resident Coordinators collaborated, building on UN-DESA INFF methodological work.

The scope of the activities of the portfolio can be broadly categorized as developing strategies, establishing partnerships, and building capacities that promote the financing towards the SDGs. The programmes also entail legal, institutional and market arrangements that contribute to estimating and mobilizing the financing required to achieve the 2030 Agenda and its 17 goals. The portfolio aimed to support governments in linking financing with planning processes to overcome impediments to financing sustainable development priorities.

The programmes also sought to build the related capacities at the country level to operationalize key SDG-aligned financing reforms aligned with the national development priorities. The work of this portfolio overall featured:

- Financing landscape and gap assessments describing financing sources, quantity and quality of public expenditures, SDG costing, and investment opportunities.
- SDG-aligned financing strategies that sequence actions to finance long-term development objectives and national plans. They may focus on sectors or functions, e.g., public finance management or debt management.
- SDG financing dialogues and platforms including the government, development banks, the financial sector and a broad range of investors and stakeholders to enhance synergies and coherence.

- Strengthening capacities of public and private ecosystems in support of financial reforms and the implementation of SDG-aligned financing strategies.
- Connecting private capital to the SDGs with identification of investment pipelines, assessment of adequate blended finance solutions, and development of standards and taxonomies that support the tracking of capital flows and their impact.
- Designing of financing solutions that can unlock capital with market assessments that map opportunities and bottlenecks as well as feasibility studies to support the design of innovative financial mechanisms for the SDGs.

SDG Financing Integrated National Financing Frameworks

Although each JP was unique and had priority themes, most JPs under the portfolio focused on crafting a new wave of SDG Financing solutions and action– mostly following the Integrated National Financing Frameworks (INFFs) methodology. While half of the joint programmes envisaged from the design stage to devise a complete INFF, including the development of a new SDG financing strategy, others intended to focus on 1-2 INFF building blocks as demonstration effect on the need and value add of strengthening the country's planning and delivery capacity on SDG financing through the INFF. With reference to the implementation of the AAAA, INFFs are a guiding tool for governments to structure and assess their financing architecture and options. INFFs support governments to identify means of implementation to meet the SDGs and accelerate reforms that are needed to implement a strategic, holistic, results-driven approach to financing their development objectives and guide thinking about reforms that are needed to strengthen them to implement a strategic, holistic, results-driven approach to financing their development objectives. Considered as an overarching umbrella framework, most activities implemented by the JPs can be categorized under the four INFF building blocks:

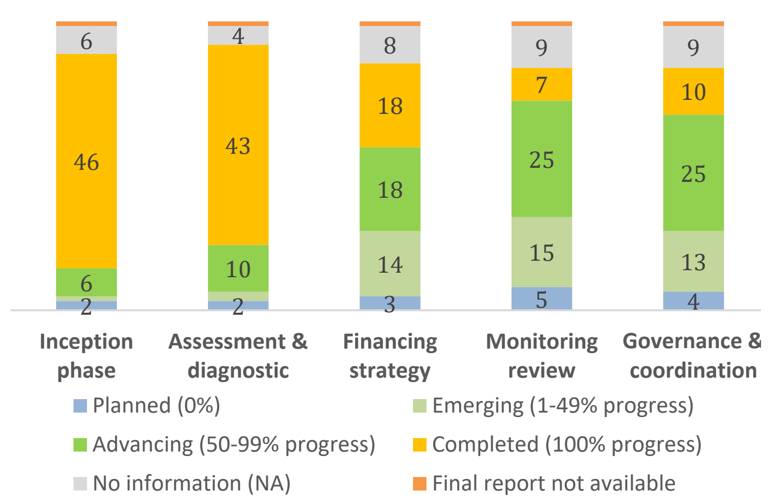
- **Assessments and diagnostics:** research, advocacy, methodological, and guidance materials and assessments were produced to understand countries' financing sources, binding constraints and bottlenecks, quantity and quality of expenditures and investment opportunities.
- **Financing strategy:** JPs supported countries to use the INFF methodology to develop a financing strategy for the first time or strengthen an existing one. These strategies have spurred key financing reforms spanning from policy, regulation, financial instruments, to institutions. Reforms touch upon a wide range of areas such as budgeting, taxes and revenues, public expenditures efficiency and transparency, public-private partnerships, climate finance, access to finance, debt sustainability and instruments, and capital markets.
- **Monitoring and review systems:** Systems to support governments and the private sector in tracking the delivery of SDG financing flows were strengthened or established. These monitoring systems involve for example the tagging of public budgets to the SDGs, SDG integration in medium-term and annual budgets, tracking of changes and trends in financial flows from different sources towards the SDGs, statistics on SDG performance impact measurement frameworks and follow-up on the delivery of reforms proposed by the financing strategy.
- **Governance and coordination mechanisms:** Governance and coordination arrangements constitute the foundation for integrating the SDGs in financial planning. New INFF governing mechanisms or mechanisms embedded in existing structures commonly chaired by the President or Prime Minister Office, Ministry of Finance, and Ministry of Planning. The engagement and coordination with distinct stakeholders, including governments, donors, IFIs, private sector and others has proved to be essential for the INFF process.

2.2 CURRENT STATUS OF THE SDG FUND PROGRAMME

In 2020 the Operational Steering Committee of the Joint SDG Fund approved the allocation of US$59 million to 62 Joint Programmes which together formed the SDG Financing: Enabling Environment portfolio. Co-funding to the JPs, mostly provided by the PUNOs, US$ 21million. The geographic coverage of the portfolio spans across all UNDCO regions with a prevalence of JPs in Africa as shown by **Annex 1**. Some 41% of the portfolio's total budget approved was allocated to this region. **Annex 2** shows the distribution of the portfolio's budget across UN entities. As lead UN Agencies in most of the JPs, UNDP and UNICEF together have received over 70% of the grants provided by the Fund to this portfolio.

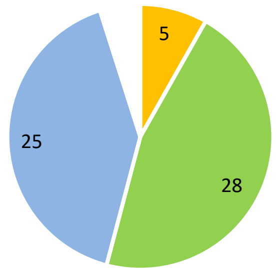
Figure 1 summarises the overall status of the Joint SDG Fund programmes based on the INFF building blocks as of December 2023. This shows that 61[6] of the 62 JPs have prepared and submitted final reports; of these, 36 report either completing their financing strategies (18) or being in the process of doing so (another 18). Not all of those who have completed their financing strategies have yet fully developed monitoring and governance systems in place but report these as works in progress. The remaining 26 are still building the foundations for devising a full-fledged INFF as intended in their programme design. These JPs focused on actions within selected INFF building blocks and thus have either not reported significant progress (14) or have not made progress (3) on all INFF phases. The remaining (8) have strengthened SDG financing capacity at the country level utilizing methodologies other than the INFF and therefore the reporting on the matter was not applicable.

Figure 1 Progress of the JPs in developing financing strategies



[6] Cape Verde's final report is pending submission due to the late information/evidence provided by the government on INFF results and high turnover of UN staff in the country to validate the report.

Figure 1A Self-assessment of their results by JPs



Of the 61 JPs that have submitted Final Reports, 5 (Bolivia, Colombia, Cuba, Timor Leste and Uganda) assess their own results as "above expectations" while 28 report their results as "in line with expectations".[7] The remaining number, 26 have submitted self-assessments reporting their results as "satisfactory (with some limitations)" but 2 have not commented.

More detailed regional information on the progress of the JPs along the INFF building blocks is presented in **Annex 3**. While this shows an average of 48% of all JPs either with completed or "advancing" in financial strategy development, Asia-Pacific is the furthest ahead in the process with 77% completed or advancing while LAC lags significantly with only 25% of its JPs at least at the "advancing" stage of financial strategy development at the time of submitting their final reports. With financial strategy development lagging in many countries, it is not surprising that monitoring & review as well as governance and coordination mechanisms for SDG finance are mostly still in the process of development with just 6 JPs having fully developed monitoring and review mechanisms in place.

[7] This number of 24 includes Mongolia, otherwise reported by some global key informants as a successful case.

3. EVALUATION APPROACH AND METHODOLOGY

3.1 EVALUATION FRAMEWORK AND APPROACH

Adhering to best practice, this is an independent evaluation, aiming to provide technically and methodologically credible findings that are useful and relevant to support evidence-based programme management and broader strategic decision making. Following the ToRs, this evaluation has tested the JP's Theory of Change for each of the selected case study countries as being the most appropriate approach for external evaluation of such programmes. It draws upon a mix of qualitative discussions and quantitative data to capture the direct programme results as well as its likely contributions to the Fund's outcome on SDG financing.

The evaluation has followed a mixed methods approach, with quantitative data from programme, national and global sources, and qualitative data through various methods–- to address evaluation questions in line with the OECD-DAC criteria. **Equity, gender and contribution to inclusiveness** have been overarching themes of the evaluation applied to all aspects covering the research design, conduct of the evaluation as well as analysis and assessment of indicators.

The rest of this section sets out: the programme's **theory of change**, an **evaluation matrix** grouping key evaluation questions and sub-questions by OECD-DAC criteria and a **data collection toolkit**.

3.2 THEORY OF CHANGE

As already specified, this programme evaluation has been undertaken in a transparent, inclusive, participatory and utilization focused mode. The overall methodology has been organized following a theory of change approach, framed by the UN/OECD DAC evaluation criteria, and has drawn upon mixed methods (quantitative and qualitative) data to capture direct programme results as well as contributions to the Fund's outcomes on SDG financing.

The UN Joint SDG Fund is reportedly designed with a strategy that balances 'quick wins' and transformative results i.e. a clear theory of change for multi-sectoral SDG acceleration. With this design, the Joint SDG Fund ought to have facilitated change by working across sectors and silos through an integrated, multidimensional approach that addresses vulnerabilities across the whole life cycle and among priority target groups. The Fund comprises a set of country programmes with a series of thematic initiatives designed to support the implementation of SDGs appropriate to each country and attract investments to the SDG domain from both public and private entities.

Its theory of change combines a number of work streams focusing respectively on the creation of a detailed, granular evidence base by (UN or other country partners) to empower country governments to understand better the drivers and gaps in SDG implementation and then to support the framing of a strategy that is tailored to each country and enables country governments and other stakeholders to define and meet realistic SDG targets. In parallel the JPs provide support to governments and partners to help them deal with SDG financing. This was expected at partner country level to support greater coordination amongst in country stakeholders (funders and private sector), leading to a stronger enabling environment for equitable SDG growth, and regionally or globally, to lead to wider adoption of the methodology by other international or country players. The JPs focused on aligning planning, budgeting and financing and on ensuring that public and private investments increasingly addressed SDG priorities as a means to enable more effective and efficient use of existing resources and for new financing to be catalysed.

The focus is to strengthen the SDG financial architecture in the targeted countries in order to better align finance flow allocation with SDG targets, address policy coherence and contribute to integrated planning and finance systems. The idea is that having better leadership and institutional coherence among stakeholders will help to structure a clear and sustainable framework for financing SDG-based national strategies and plans as well as improving the government's capacity to manage flows towards the SDG agenda. The strategy also focuses on creating an enabling space to orient the private sector in order to coordinate and leverage private flows more efficiently to support and achieve the SDG Agenda.

Overall, the element of the theory of change relevant to this evaluation is encapsulated in one main outcome which shares the cross-cutting aim of achieving better and more efficient SDG financing. The expected outcome is Component 1 (C1) of the SDG Fund's work (referred to in Section 2 above)

C1 Reinforce the SDG financing architecture and ecosystem through financing strategies and enabling frameworks for SDG financing, including the Integrated National Financing Frameworks (INFF).

The INFF joint program strategy focuses on the achievement of this first outcome area aimed at improving efficiency-allocation of SDG funding at the country level to unleash the enormous potential of both public and private flows to support development priorities, among them, incorporating gender equity and inclusiveness based on the principle of Leave No One Behind (LNOB). A clearer map of the SDG financial architecture and the identification of SDG funding flows in terms of source, amounts, budget line and target level will produce more accurate knowledge and will lead to better-informed decision-making among stakeholders regarding the distribution of SDG funding in the JP countries. Clarity regarding flows (public, private, domestic, international) and coherence between planning and financing, will not only allow for increased efficiency in accelerating the SDGs, but it will orient private flows towards priority gaps.[8]

The programme activities proposed will build upon the expertise and ongoing programme of the participating UN agencies. **Table 1** below sets out the key intended partnerships under C1 of the Joint SDG Fund strategy.

Table 1. Key partners for Joint SDG Fund JPs – preliminary mapping

[8] This is a synthesis of the text from the various documents provided by the Evaluation Manager, SDG Fund.

Category	Agencies	Intended roles – in country	Intended roles – global/country level
UN	Joint SDG Fund Secretariat	• Coordinate with Fund stakeholders, RCs and PUNOs	Devise objectives and selection criteria for fund allocation to UNCTs/ PUNOs to implement joint programmes and provide guidance, monitoring and management of the portfolio of JPs in coordination with implementing partners
	Resident Coordinator System	• Lead engagement with the highest levels of government on the INFF; ensure strategic direction is maintained; convene all partners, notably the government with the UN, EU, World Bank and IMF	Manage design and selection of the JPs at country level in line with national priorities; Provide JP oversight and coordination with Government and other stakeholders
	UNDP	• Provide technical leadership in designing INFFs at country level – details in footnote.[9]	Serve as JP team in charge of implementation and delivery of activities and results
	Other PUNOs including UNICEF, UNCDF, WHO, UN Women, FAO, UNESCO and others	• Implement JPs at country level. • Provide co-funding and in-country support to Government stakeholders	
National Governments	Ministry of Finance; Other government departments engaged in SDG financing	• Engage with SDG financing roadmap process • Implement resulting action plan as part of INFF • Continue the initiatives of the JPs into the future[10]	Based on JP delivery, adopt and implement roadmaps, policies, frameworks, strategies, tools to advance SDG financing and share lessons and experience with other countries
Donor agencies/IFIs	IMF, World Bank, Global Partnership for Education, ELMA Philanthropies,	• Participate in INFF process as stakeholder group or as part of the coordination mechanism.	INFF stakeholders and partners for SDG financing

[9] This entails providing capacity for drafting, the scoping exercise. engaging UN agencies (including UNCTAD and the regional economic commissions) and other partners to participate and share technical expertise. Provide technical updates to stakeholders in consultation with other partners; and support government oversight committees to effectively play their role.

[10] As set out in the Joint Guidance Note, https://unsdg.un.org/sites/default/files/2022-11/Final, "Government is in the lead. No actions should be taken without government's direction, request and/or consent. The inception exercise should happen under a clear mandate from government. The development and implementation of the INFF will be under government leadership in its entirety".

Category	Agencies	Intended roles – in country	Intended roles – global/country level
	Islamic Development Bank and Islamic Fund for Development, SIDA, FDFA, Global Partners for Education	• Carry out parallel projects and activities on SDG financing	

3.3 EVALUATION MATRIX

The Evaluation Matrix (EM) comprised evaluation questions and sub-questions by OECD/DAC, UN evaluation – *relevance, efficiency, effectiveness, coherence, (likely) impact* and *sustainability*. These were intended to provide an analytical framework to operationalize different levels of the programme's theory of change and intervention logic into measurable evaluation questions (EQ) in line with accepted international standards of good quality development evaluation. The evaluation matrix in **Annex 4** served as the starting point. This was developed further with the progress of discussions with the Advisory Group and individual members of key UN partner organisations to include i) a set of indicators or judgement criteria for each sub-question and ii) the sources and means of verification to answer those questions. Understanding different country contexts and implementation models for UNSDG JPs, and how this affected process and results was an important aspect of the evaluation. Understanding the programme's contribution to date to changes in the UNSDG ecosystem, by different types of partner and building improved policy and environments for expanded SDG implementation was covered as an integral part of the evaluation exercise.

3.4 METHODOLOGY AND EVIDENCE

Quantitative and qualitative data collection tools were used to collect and analyse data to answer the evaluation questions. The line of inquiry was discussed with the Advisory Group as part of the discussion of the Inception Report based on JP objective and a choice made of the countries of focus for case studies. An overview of the broad methods and questions that were covered is discussed below.

The mix of quantitative data and qualitative discussions were covered through secondary and primary research as outlined below

- **Secondary research/desk review:** Quantitative data was collected and analysed mainly by secondary research of a variety of documents which included program documents, annual progress reports and final narrative reports, INFF annual/biannual survey, JP proposal documents (ProDocs), results dashboard, SDG global indicator database, and UN INFO reports on Cooperation Frameworks Outcomes and Outputs. This research provided an overview of the specific JP program cycle, timelines of implementation, and achievements, and helped to validate key informant views on a variety of issues. A systematic list of the documents consulted is provided in **Annex 6**.

  Broadly, the outcomes of secondary research entailed **process mapping, stakeholder mapping, and inward-outward contribution in the Joint SDG Fund progress**.

Documenting these outcomes helped refine the line of inquiry of the evaluation and to refine the evaluation methodology and questions for discussion with key informants.

- **Qualitative discussions** were conducted with key informants at the Joint SDG Fund headquarters, regional and country levels. Some of the key informants, as listed in the ToR, included the Joint SDG Fund Secretariat, Operational Steering Committee members/representatives, Advisory Group members/representatives, key members of the global and regional teams of UNDP, UNICEF, UNFPA, UN-Women, UNDESA and DCO, key donor representatives, UN resident coordinators and government representatives. In addition, the M-CRIL team conducted qualitative discussions with private sector and civil society stakeholders in case study countries, if required for the purpose of the evaluation.

Data collection methods and lines of evidence for this evaluation are in **Table 2**.

Table 2. Illustration of outcomes and outputs of secondary research & qualitative discussions

Outcome	Output	Source
Process mapping	**Information on efficiency** • Status of 62 JPs – inception, focus, present status and timing of activities, fund utilization, progress against SDG Fund indicators • Comparisons in programs across countries/context	• **Secondary research** (desk review) of program documents, annual reports, monitoring system, dashboard, survey, etc. • **Key informant interviews (KII):** program team and partners, country counterparts, and experts
Stakeholder mapping (Linked to previous)	**Information on efficiency, effectiveness, and coherence** • Involvement of different stakeholders and their roles and responsibilities • Challenges encountered and how these were addressed • Perception of achievements/ benefits	**KIIs with** • Representatives of regional and teams of UN agencies – UNDP, UNICEF, UNFPA, etc. • Representatives of joint program teams and UN country teams • Government representatives and beneficiaries of the JPs
Contribution analysis outward – program focussed (linked to previous) **b) inward** i.e., SDG-specific if required	**Information on effectiveness, likely impact, and sustainability** • Analysis of Joint SDG Fund/JP progress/final reports at country levels • Evidence of policy change, JP implementation, impact, and success stories • Mechanisms impacting the functioning and sustainability of JPs and their objectives	• Secondary research of country-specific JP ProDocs and actual policies • Review of in-country data for SDG achievement and Joint SDG Fund utilization • KIIs with representatives of UN RC Offices, country governments, and country SDG experts

Secondary research and qualitative discussions complemented the evaluation inquiry and facilitated the documentation of outcomes as illustrated in **Table 2** above.

Lines of inquiry for the data collection: The lines of inquiry followed the key evaluation questions (KEQs) along the OECD/DAC criteria of relevance, coherence, efficiency, effectiveness, impact, and sustainability as listed in the ToR. Broadly, these questions helped to capture the major findings related to the achievements as per the theory of change (outward achievements) and the process/mechanisms which facilitated these changes (inward process). Table 3 (next page) outlines a few of the outward and inward questions which were explored using the KEQs in the ToR.

Table 3. Illustration of inward and outward questions explored using the KEQs

Examples of outward questions Based on the program's Theory of Change	**Examples of inward questions** Processes/mechanisms that facilitated changes
Over the past 2-3 years (since March 2020): What does the secondary data show about the JPs' status and SDG achievement? What have been the main achievements of JPs in case study countries?	What are the factors that have supported or contributed to JP's performance in the case study countries? Which factors impeded the performance of the Joint Programme?
What are the major areas in which JPs needed support? What have been the reasons for relatively low performances of some JPs and/or relative to a few SDGs?	What more can be done to improve the implementation of JPs? What design improvements for JPs can be focused on and what processes improved or introduced in implementing a JP collectively?
Is there buy-in among policymakers for SDGs and the Joint SDG Fund? If yes, how was that achieved? If not, why not?	What have the major partners contributed in the INFF/JP process? How well have the partners complemented JP efforts? What more can be done to improve the collective efforts of the Fund and governments collaborating in a JP?
What policies (of financing solutions) have been implemented to foster the development architecture and enabling environment for SDG financing through JPs in case study countries? Are there any specific results that have been achieved because of these policies/solutions and activities?	How likely are the JPs to create a sustainable impact on communities and the environment?

Examples of outward questions Based on the program's Theory of Change	**Examples of inward questions** Processes/mechanisms that facilitated changes
How well have the JPs been able to positively impact vulnerable sections of communities including women, children, and specially-abled persons? What more can be done through JPs for the vulnerable sections and underdeveloped/remote geographies?	How well did the Joint SDG Fund perform during the design, selection and implementation stages to support UN country teams and the JP? What more can be done to ensure pooled funding and support to JPs in these countries?

Visits by the evaluation team to the selected case study countries enabled exploration of the JPs, stakeholder engagement and contribution analysis in different regions and institutional contexts, paying careful attention to the role of the policy and institutional context in driving or hindering programme results, as well as to the SDG opportunities in these countries.

Case Studies of Country JPs

Drawing on very productive discussions with the programme team, evaluation advisory group and the Evaluation Team, **Table 4** summarises the criteria used for the selection of countries for these case studies.

Table 4. Criteria and rationale for country selection

Stage	Criteria/filters	Rationale
1	• 1 country per UNDCO region (5) • Resources/data availability • Safety	• Requirement of the ToR to obtain regional coverage of the evaluation • For a comprehensive case study, each and every resource and data points are essential • Practically safe for the country consultants to undertake their work.
2	• Status of JP – JP's programme performance • INFF framework	• Diverse set based on the financials and programme performance so far • Implementation of INFF in JPs
3	• Country context – socio-economic contexts – thematic focus areas	• Country variations in socio-economic context and • Efficacy of various SDG thematic focus areas

Data to apply these criteria was obtained through programme document research, a scan of country indicators, and inputs from the programme team. Based on these criteria, five countries were identified, one from each of the five UN DCO geographical regions plus two others. The rationale for the selection of these countries ranged from highly successful (initially Colombia but replaced by Mongolia since the former was deemed by observers to have been well studied already), a good Sub-Saharan Africa case (Guinea-Conakry) to relatively weak (Jordan and Nepal) with Kyrgyzstan somewhere in between. To elaborate on the selection, west to east:

- **Costa Rica**, a relatively moderate case in terms of JP activity, was selected for case study from amongst the Latin America & Caribbean (LAC) JPs. **Colombia** was originally selected out of LAC JPs as a success story (based on its self-assessment) with its JP achieving better than expected results and covering a wide range (nearly all) the SDGs. However, as discussed in **Section 1.2**, Colombia was substituted due to the extensive research already available on its JP.
- **Guinea-Conakry**, sub-Saharan Africa – Francophone country; financing strategy launched with a focus on poverty reduction and quality education supported by capacity enhancement of local institutions to mobilise resources for SDGs. Good progress but it was hampered by a coup d'etat while the strategy was being formulated (in addition to the challenges posed by the Covid pandemic).
- **Comoros** was selected from amongst the Small Island Developing States (SIDS) – as an example of a JP where development partners from outside UNDS (in this case the EU) had taken considerable interest. Focus on health and well-being, reduced poverty and inequality as well as the generation of domestic resources were the main SDGs of focus for the JP.
- **Jordan**, Middle East & North Africa – has a focus on gender and climate action but had not provided any assessment of its progress in completing the INFF building blocks; the Annual Progress Report for 2022 indicated some progress.
- **Kyrgyzstan**, Europe & Central Asia - focus on education and strong institutions, reported some but not highly encouraging progress in completing the INFF building blocks; it was likely to provide useful inputs into the challenges of working in a post-Soviet environment.
- **Nepal**, Asia – with a very limited selection of SDGs for focus – gender and localisation; JP reported that all activities as proposed had been undertaken but the list of activities seemed from the ProDoc to be very limited from the perspective of overall SDG promotion. The governance system of Nepal is familiar to the Evaluation Team so it could provide insights into what appears to be a limited commitment to the INFF/SDG Fund programme; there was no self-assessment of its progress in completing the INFF building blocks.
- **Mongolia**, Asia-Pacific – with a reputation as a successful JP, UNDP and UNICEF as very active partners and with key lessons learned to be shared with other, less effective, JPs.

M-CRIL analysed the annual progress reports and other information provided by the Joint SDG Fund, along with detailed secondary research to shortlist the above countries. The selected countries represent a diverse range of UN SDGs that have been focused on by the respective country JPs. The JPs in the seven countries identified involve all the major PUNOs; this will help in understanding the PUNOs efforts in promoting and implementing the financing of the specific SDGs of focus for their JPs. **Table 5** maps the engagement of various UN organisations as PUNOs in the case study countries. Along with the PUNOs, these JPs engaged with other donors and agencies – such as the EU, AFD, IMF, World Bank – for a better understanding of the SDG ecosystem in the seven countries.

Table 5. Engagement of UN organizations as PUNOs in the case study JPs

Country JPs	UNDP	UNICEF	UNCDF	UN Women	ILO	WHO	UNFPA	UNESCO
Comoros								
Costa Rica								
Guinea								
Jordan								

Kyrgyzstan Mongolia Nepal								
# of Countries	**6**	**5**	**2**	**2**	**1**	**1**	**1**	**1**

Table 6. Selection of countries for case study

Country	Region	PUNOs	Thematic focus		Progress on SDG financing framework (INFF) by end-2022				
				Planned focus of JP	Inception Phase	Assessment and Diagnostic	Financing strategy	Monitoring Review	Governance Coordination
Comoros	Sub-Saharan Africa + SIDS	UNDP ILO WHO	Eliminate extreme poverty/hunger, good health, domestic resources	1.1, 2.1, 3.2, 17.1	Completed (100%)	Completed (100%)	Completed (100%)	Planned	Planned
Costa Rica	Latin America & the Caribbean	UNICEF, UNESCO, UNFPA	Quality/gender disparity in education, domestic resources	4.5, 17.1, 17.15, 17.17	NA	Previously completed	Completed (100%)	NA	NA
Guinea-Conakry	Sub-Saharan Africa	UNDP, UNICEF UNCDF	Zero hunger & access to quality education	2.2, 4.2, 17.3	Completed (100%)	Completed (100%)	Advancing (50-99%)	Advancing (50-99%)	Advancing (50-99%)
Jordan	Arab States	UNDP, UNICEF, UNWomen	Climate action & energy transformation	5.c, 12.6, 13.2, 17.3	INFF process/building blocks not fully understood, not reported in this format				
Kyrgyzstan	Europe & C Asia	UNDP, UNICEF	Transforming education, SDG localization	4.1, 16.6, 17.3	Advancing (50-99%)	Advancing (50-99%)	Emerging (1-49%)	Emerging (1-49%)	Emerging (1-49%)
Mongolia	Asia-Pacific	UNDP, UNICEF	Reduced poverty, quality education, no gender violence, domestic resources	1.2, 4.1, 5.2,17.1, 17.4	Completed (100%)	Completed (100%)	Completed (100%)	Advancing (50-99%)	Completed (100%)
Nepal	Asia-Pacific	UNDP, UNWomen, UNCDF	SDG localization	5.c, 17.1, 17.9	Financing strategy development process not launched due to government instability and because the constitution-mandated localization process is not yet complete.				

The selected countries are at different stages of completion of the five INFF building blocks as is apparent from the information in Table 6. As emphasized by the Advisory Group for this evaluation, each of the JPs had different starting points in terms of the level of interest of the countries involved, the promptness of action by the UN and government counterparts in those countries and the availability of resources for developing their financing strategies. With this selection, M-CRIL has sought to present a representative picture of the UN Joint SDG Fund contribution to advancing the SDG-financing agenda, the JP results to date, the strategies that have worked or failed and has aimed to provide forward looking recommendations on better implementation strategies. The range of 153 stakeholder interviews undertaken during the evaluation (14-38 per case study) is presented in Table 7 covering all categories of stakeholders who have contributed to the work of JPs. These include in-country representatives of PUNOs, government ministries/departments that were engaged in the work of the JPs, other donor agencies and IFIs and other agencies that supported the JPs.

Table 7. Stakeholder interviews undertaken at country level

Categories	Agencies	Como-ros	Costa Rica	Guinea	Jordan	Kyrgyz-stan	Mon-golia	Nepal	Total
UN	JP/SDG Fund RC, RC Office	4	2	2	2	4	3	3	20
	UNDP, UNCDF, UNICEF, WHO, UN Women, ILO, WHO, UNESCO, other PUNOs	2	5	5	6	3	5	9	35
National Governments	Ministry of Finance; other government ministries engaged in SDG financing	3	6	3	3	25	6	14	60
Donor Agencies/ IFIs	IMF, World Bank, Global Partner-ship for Edu-cation, ELMA Philanthropies, Islamic Devt Bank, Islamic Fund for Devt, SIDA, FDFA	3	2	5	2	5	8	1	26
Other Agencies	Universities, Research Institutions, CSOs with the JP	3	3	2	1	1	0	2	12
Total		**15**	**18**	**17**	**14**	**38**	**22**	**29**	**153**

In addition, nine persons were interviewed at the global level – with JSDGF and its major stakeholders – UNDP, UNICEF, UN DCO and UNDESA.[11]

Aggregating Data into Evaluation Reports and Findings

The data and information collected at different levels – programme agreements, budgets and reports, detailed discussions with the Joint SDG Fund, other stakeholder interviews in selected countries as well as with a regional or global reference – have been systematically documented (including highlights of stakeholder interviews) and triangulated to address the eQs with reference to the key themes for this evaluation (different country contexts, the engagement of governments, the role of data and different approaches to data management and use, the impact of INFF, gender equity and looking ahead to an integrated platform within the UN's strategy). Given the country level approach, there is no objective counterfactual as such – in terms of what would have happened in a country without JPs – but differences across countries and implementation models provide an alternative reference for comparison of how JPs work, or do not work, in different contexts.

The seven country reports, from 5 geographical regions plus one SIDS and the Mongolia case study, provide an in-depth mapping and analysis of context, process, stakeholder feedback, results and contribution analysis of various pathways for change.[12] These enable analysis and feedback from a range of countries that represent different models of SDG financing and implementation or levels of achievement – to arrive at a synthesis on issues, perspectives and reflections across the programme.

The engagement of senior professional team members in country visits (with the close support and guidance of the M-CRIL Team Leader for this evaluation) and report writing were designed to ensure alternative and experienced perspectives and to enable 'internal' peer review and reflection on observations and reporting. The M-CRIL principals have worked to ensure that quality assurance mechanisms are applied (follow up on eQs, cross check of data and methods of presentation) and are responsible for the final reports of case studies as well as for this global evaluation report.

3.5 CHALLENGES, LIMITATIONS AND OPPORTUNITIES

Some key limitations or challenges to this evaluation were:

- Possible stakeholder bias – interview respondents, particularly representatives of participating governments and/or RCs of UN country teams and country representatives of PUNOs having a particularly positive (or defensive) view of their roles and specific interest in particular SDGs (depending on the sector focus of their institutions, such as say, UNICEF focusing on child education and protection or UN Women focusing specifically on gender to the exclusion of other goals) resulting in a preferential selection of themes for their JPs.

[11] A complete list of key informant interviews at both global and country levels is provided in **Annex 5**.

[12] An outline of the country reports as drafted by the SDG Fund Evaluation Manager is contained in **Annex 7**.

- Stakeholders (being government, UN organisation heads) having limited time to engage with the Evaluation Team, resulting in interviews that are hurried or have to be omitted due to scheduling issues.
- Stakeholders who are not part of or linked to JPs but could provide an 'external perspective' since they are active in SDG implementation, not being willing to spend time with the Evaluation Team or being difficult to contact.
- Overall programme data, particularly specific information on budget allocations for SDGs not being systematically available, partly because financing strategies have either been finalized relatively recently (Costa Rica, Comoros, Guinea, Kyrgyzstan, Mongolia) or not yet developed (Jordan, Nepal). Consolidation of programme reporting was a challenge which needed time and verification with the programme team. As many as 24 final narrative reports of JPs having been submitted after June 2023 meant that these were not included in the initial analysis which had to be revised a few times as more JP final reports became available.

To address possible stakeholder bias, the introduction to all our interviews emphasized that this is an **independent evaluation** which is exploring a complex area, in which there are many challenges. Emphasis was placed on the aim to hear from diverse perspectives and to learn from what has happened so far, so as to strengthen the JSDGF JP approach in future. At the same time, the interviews have drawn on existing data/reports as a cross-reference to inform discussions. The Evaluation Team's methodology was designed to enable triangulation and cross-verification (data, reports, repeated questions in interviews with different players, contribution analysis including 'outward' questions). To obtain an 'external perspective' on the JPs, the Evaluation Team (ET) tried to follow up on key informants not directly involved but supportive of the work of the JPs. For all interviews, ET members had to be respectful of time and the toolkits for the interviews streamlined and focused on questions that were specifically applicable to each of the stakeholders.

Adhering to best practice, the ET adopted an independent approach in order to provide technically and methodologically credible findings that are useful and relevant to support evidence-based programme management and broader strategic decision making. Following the TORs, this evaluation has attempted to test the JP's Theory of Change for each of the selected case study countries, this being the most appropriate approach for external evaluation of such programmes. The mix of qualitative discussions undertaken and quantitative data compiled has aimed to determine, to the extent possible at this early stage of rollout, direct programme results as well as the likely future contributions of the work of the JPs to the Fund's outcomes on SDG financing.

4. EVALUATION FINDINGS

This section maps the findings of the evaluation along the OECD-DAC evaluation criteria of Relevance, Efficiency, Effectiveness, Coherence, Impact and Sustainability. For this purpose, data from the 61 available Final Reports of JPs is used to provide as full a view as possible of the global Joint SDG Fund as a whole. The findings of the seven JP case studies undertaken by the Evaluation Team using the available documentation and in-country stakeholder interviews (listed in **Annex 5**) provide a more detailed understanding of the portfolio's performance for each evaluation criterion. The discussion here also takes into account feedback or issues discussed in interviews with global stakeholders.

4.1 RELEVANCE OF JP STRATEGIES AND ACTIVITIES

There is a considerable degree of understanding and engagement of the JPs with work that is relevant to SDG financing. As with all the evaluation criteria to be discussed in this section (Section 4) on the findings of the evaluation, the extent to which an individual JP satisfies this relevance criterion is somewhat variable but there are no concerns about lack of engagement with specific strategies, policy frameworks or activities that are needed to support SDG financing as the key task for the JPs to facilitate.

The distribution of SDGs accelerated, shows that the first 5 SDGs (on poverty, hunger, health, education and gender equality) receive the most attention from the JPs. Decent work, reduction of inequality and climate action are also SDGs of focus for some JPs. Along with these and as global partnerships (for resource generation) and the strengthening of institutions are the bottom line for SDG-aligned financing strategies, majority of JPs contributed directly or indirectly to SDG 17, which cover to the means of implementation for all other 16 SDGs.All of these appear to be relevant as factors affecting the populations of JP countries with very low to low levels of development.

Gender-sensitive planning and budgeting is a particularly prominent part of the discourse with human rights and minority rights also significantly covered. The involvement of UN Women with 14 JPs is undoubtedly important and SDG 5 has been identified as a priority in 22 of the 61 countries; further, gender is incorporated as a particular issue in all the Final Reports examined by the Evaluation Team. However, youth-related issues are less often considered in the work of the JPs, finding specific mention only by Mongolia amongst the seven cases studied in detail for this evaluation.

Figure 4.1 Number of SDGs accelerated by reporting JPs

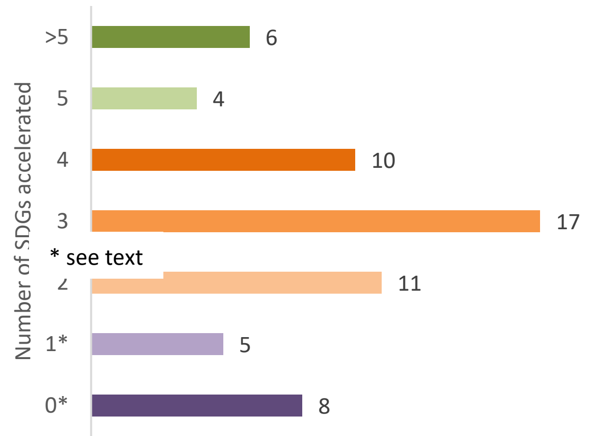
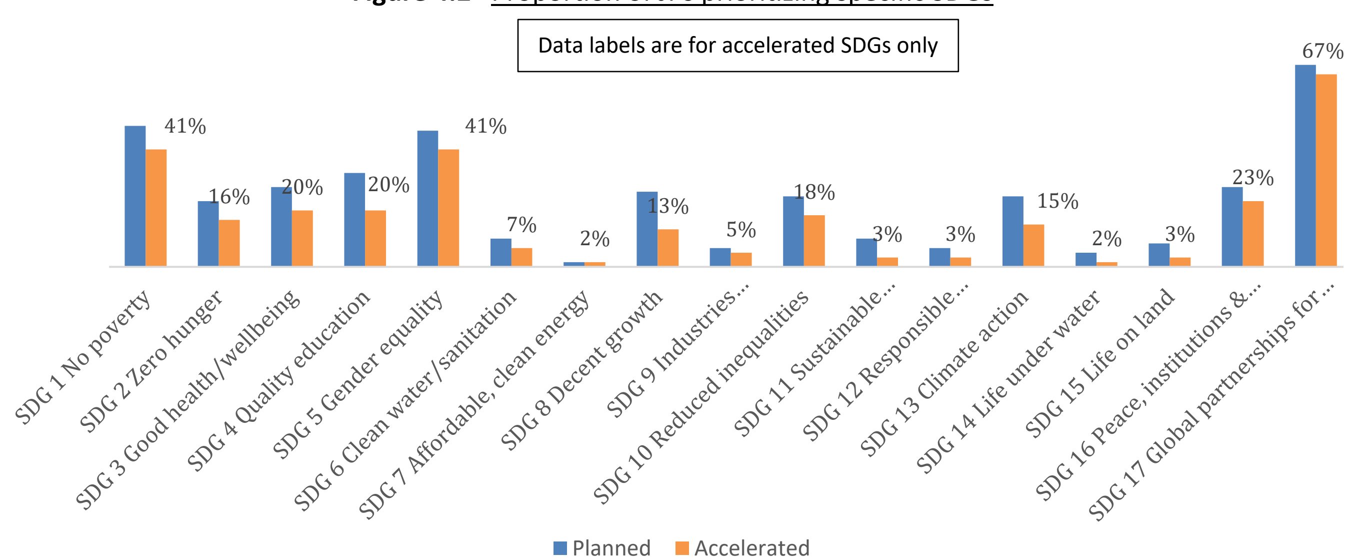


Figure 4.1 shows that 17 JPs (28% of the 61 reporting) have focused on advancing3 SDGs while 6 JPs (7%) have focused on contributing to greater than 5 SDGs. The classification of 13 JPs as prioritizing zero or 1 SDG is misleading. The final reports of these JPs indicate a more general understanding of the Fund's objectives so, in practice, these JPs have not specified SDGs of focus but appear to have included all SDGs in their results. Thus, Colombia, one of the more successful JPs, has covered a wide spread of activities over a range of SDGs. Similarly, while Jordan has mentioned gender equality, SDG 5, its narrative is that of an "integrated gender-responsive SDG financing framework" rather than an intention to design activities that support specific SDGs. At other places, the Jordan Final Report mentions climate action including SDG 13 specifying it as an SDG of focus in the appropriate field of the reporting format.

The distribution of SDGs accelerated, resented in **Figure 4.2**, shows that the first 5 SDGs on poverty (25), hunger (10), health (12), education (12) and gender equality (25) receive the most attention from the JPs. Decent work (8), reduction of inequality (11) and climate action (9) are also SDGs of focus for JPs. Along with the SDGs already mentioned it is global partnerships (for resource generation) and the strengthening of institutions in their countries that receive focus from a majority of JPs. All of these appear to be relevant as factors affecting the populations of JP countries with very low to low levels of development.

Figure 4.2 Proportion of JPs prioritizing specific SDGs



In addition, the extent to which each JP covers cross-cutting issues (otherwise known as leaving no one behind, LNOB) is also documented here. Gender and other cross-cutting issues are very much a part of the contemporary global discourse on development so engagement with these issues finds a place in the work of all JPs. Gender-sensitive planning and budgeting is a particularly prominent part of the discourse with human rights and minority rights also significantly covered; but youth-related issues are less often considered in the work of the JPs. Youth issues find specific mention only by Mongolia amongst the seven cases studied in detail for this evaluation. The involvement of UN Women with 14 JPs is undoubtedly important and SDG 5 has been identified as a priority in 22 of the 61 countries; further, gender is incorporated as a particular issue in all the Final Reports examined by the Evaluation Team.

The relevance and approach of case study JPs to enhancing SDG financing as well as their coverage of LNOB issues is set out in the country-wise boxes below.

Comoros	Costa Rica
Relevance and approach of JPs to SDG financing	
1. **Development of an ecosystem to establish a framework for SDG financing**: Elaboration of the National Health Accounts for revamping the expenditure framework of the healthcare sector. 2. Support the Comorian government in **developing a National Strategy for Development and SDG financin**g. 3. **Establishment of an institutional structure for the INFF**, including Development of an INFF Task Force, Committee for the Management of the INFF and the INFF Surveillance Committee for effective implementation and monitoring of JP activities.	1. **Results-based planning and budgeting in the Ministry of Education** to support SDG 4. 2. **Regulatory reforms being introduced in the energy sector** for the decarbonization of public transport.
Coverage of gender & other cross-cutting issues	
1. Approximately, 20% of the JP budget has been allocated to thematic issues related to gender. 2. The Comorian government developed a new criminal code that ensures state care for victims of gender-based violence. The law also has provisions of lifetime imprisonment or capital punishment against those convicted for sexual violence. 3. Using the principle of leaving no one behind, the Comorian government has reinforced its social protection system through the General Health Insurance	1. Gender and social inclusion-based perform-ance indicators were incorporated within the Ministry of Education, with support from INAMU (National Institute of Women).

Programme and the Programme for the Development of Social Safety Nets.	
Guinea	**Jordan**
Relevance and approach of JPs to SDG financing	
1. Helped develop a National Integrated Financing Strategy for SDGs based on a clear roadmap. 2. Created an agency called ANAFIC to decentralize the process of SDG financing at the municipal level. 3. Enabled integration of elements of SDG financing in Guinea's Interim Reference Program (PRI 2022-2025).	No direct engagement with the development of an SDG financing strategy. 1. Integration of climate change in the national plan and budgeting process as an output of the Climate Public Expenditure Review (CPER) – part of SDG 13. 2. Promotion and institutionalization of gender responsive financial planning and budgeting across ministries through the JP, SDG-5. 3. Articulation of SDG priorities and focus areas through the Voluntary National Review (VNR) (2017).
Coverage of gender & other cross-cutting issues	
1. Cross-cutting issues such as gender, age, human rights, and the principle of leaving no one behind has been incorporated in national and local planning. The plan focusses on human rights, especially of vulnerable populations, through the provision of basic social services, social protection, and community participation in governance to improve transparency and accountability. 2. The gender dimension in the implementation of program activities was translated into the participation of gender specialists in capacity-building workshops on SDG-sensitive planning (approximately 25% of all disbursed funds were dedicated to gender equality or women's empowerment.	1. The JP promoted the institutionalization of gender responsive financial planning across ministries. It rolled out an impact management and measurement (IMM) curriculum based on the SDG Impact Practice Standards and the Women's Empowerment Principles (WEP) in partnership with the Amman Stock Exchange. 2. UN Women supported the General Budget Department in learning lessons of gender budget tagging and classification, through a field visit to Andalucía, Spain.
Kyrgyzstan	**Mongolia**
Relevance and approach of JPs to SDG financing	
1. Supported introduction of a medium-term National Development Programme (2018-2022) which is aligned to the SDGs.	1. The JP in Mongolia has successfully fostered interest and communication on SDG financing among both public and private sector stakeholders through workshops and training. Notably, it has formed strong partnerships with the Government, with the Ministry of Finance taking a leading role. These collaborations have resulted in the development of INFS

	that emphasizes policy coherence, sustainability, and robust partnerships.
2. Developed a well-structured JP financing portfolio to align the country's National Development Strategy with SDGs focussing on critical aspects such as financing requirements, resource mobilization, and strategic planning for SDG implementation.	2. The JP has significantly expanded UN engagement with the private sector, establishing key partnerships with entities like the Development Bank of Mongolia and industry associations.
Coverage of gender & other cross-cutting issues	
1. As indicated in the Annual Progress Report for 2021, approximately 75% of the JP budget was allocated for gender-related initiatives. However, the actual integration of gender considerations into policy documents is limited according to key informants interviewed by the evaluation team. 2. The UNDP assisted the Ministry of Finance in learning and implementing best practices in wage management and the introduction of a fair pay system for gender equality based on Russia's experience.	1. The UNDP supported the development of the report "Integration on Gender Responsive Financing Practices in the Mongolian Financial Sector" incorporating a baseline study on the status of gender mainstreaming in the financial sector, a framework to create a gender-responsive financial institution and a gender assessment tool. 2. The Mongolian Sustainable Finance Principles now encompass themes like gender equality, women's empowerment, and social inclusion. Approximately 24% of the disbursed funds within the JP are estimated to be directed towards gender equality and women's empowerment. 3. A greater visibility of youth-related issues was promoted in the Government of Mongolia budgeting processes at the Mongolian National Youth Forum. 4. UNICEF has been leading child-focused expenditure reviews and result-based budgeting guidance, preventing duplication and complementing efforts in Mongolia's INFF development. 5. Additionally, UNFPA supports youth participation in budgeting. The JP also enabled the production of a Youth-focused Expenditure Review (2022).
Nepal	
Relevance and approach of JP to SDG financing	
1. The Joint Programme has facilitated the development of SDG-responsive Public Finance Management (PFM) tools for the national and sub-national Governments. These tools include the SDG-responsive Medium-Term Expenditure Framework (MTEF), SDG-based budget coding, public expenditure tracking, and the revenue improvement action plan (RIAP). 2. Nepal has created an SDG-responsive MTEF. It is a three-year planning document that tracks expenditure, timeline, and outputs of ongoing activities/projects, identifies the sources of	

expenditure, forecasts the resources and capital availability, and prioritizes/proposes new activities based on its estimation of the needs and their feasibility analysis.

Coverage of gender & other cross-cutting issues

1. UN Women helped incorporate a gender-sensitive approach in the design of the JP and its activities.
2. To ensure that gender considerations are put into practice in formulating an SDG responsive budget, a session on gender-responsive training was conducted during the orientation for representatives of sub-national governments. Additionally, a resource book titled "*A Compendium of Good Practices on Gender Integration in MTEF*" was also developed for the pilot exercise in 5 provinces and 14 municipalities.
3. Interactive sessions with women from the *Baadi* community (Nepalgunj municipality) helped officials of sub-national governments, GESI focal points and electoral leaders understand the requirements of gender-responsive budgeting and the hurdles in taking account of issues affecting marginalized groups in budgeting and government initiatives.

4.2 EFFECTIVENESS

When JPs work on financing strategies, in order for the strategies to be effective, there needs to be adequate fiscal space to generate the public finances needed to support the achievement of SDGs as well as economic opportunities for the private sector to participate.. Each of the JP cases covered by the Evaluation Team (ET) has made some effort to identify fiscal measures that will enable them to raise additional resources expected to contribute to SDG financing. In addition, there has been an effort to identify SDG-related businesses and projects as well as private sector partners to generate additional resources. All the JPs reviewed by ET have facilitated actions to enable effectiveness but, in situations without an overall financing strategy and/or without a pro-active RCO, these actions are taken within the limitations of an ad-hoc (not always systematic) approach to the acceleration of SDGs and are, therefore, variable in terms of efficacy. Overall, 18 JPs have completed their financing strategies and another 18 UNCTs report being close to completion. The 25 that have not progressed in this direction within the implementation timeframe cite multiple reasons for the delay, including Covid, political instability and lack of government priority for the activity. In other cases JPs' scope did not include the development of a financing strategy and instead focused on other methodologies or on the completion of 1-2 INFF building block as demonstration effect to devise a complete INFF at a later stage.

Table 4.1 Reasons for 25 JPs not having progressed in developing financing strategies

Reason	No. of JPs
Covid	8
Economic/political instability	9
Government delays	8
War	3
Not in scope	5
Total (multiple responses)	**33**

Source: Final narrative reports of relevant JPs

The primary information at the outset of understanding effectiveness is that overall, 18 of the 62 JPs have completed and submitted their Financing Strategies while another 18 report being close to completing their strategies. As reported in Section 2 (**Figure 1**), the remaining 26 are still going through the INFF process. While half of the joint programmes intended in their original design to elaborate a full financing strategy within the implementation timeframe, others focused on 1-2 INFF building blocks and concrete financial solutions as a demonstration effect of the value-add of the INFF approach. In these cases the development of financing strategies was not included in JPs' scope, apparently because it was thought to be more appropriate and impactful to be developed at a later stage (Jordan, Mauritania for instance) once the foundations on SDG financing at the country-level were strengthened. Other reasons for the delays in completing the financing strategies (as reported by the JPs) are set out in **Table 4.1** (with some reporting more than one reason). Covid, economic/political instability and government delays are the main factors impeding the development of financial strategies. Additionally, the financing strategies emerging from country-led INFF processes not always focus at the macro-level connecting with all SDGs, but instead support specific thematic/sectoral priorities and plans.

Two of the seven JPs studied in detail by the Evaluation Team are amongst those that have not developed financing strategies. This is a significant constraint to the effectiveness of JPs given that financing strategies sit at the heart of the INFF approach; without financing strategies that are complete (let alone approved at Cabinet or Presidential level by their counterpart governments) there is no consistent roadmap setting out how to support transformative investment in national sustainable development plans.. As a result, there is the tendency for PUNOs to take initiatives that may either be relevant but implemented in an isolated (siloed) manner and/or not necessarily the most cost-effective.

All the case study JPs have facilitated actions to enable effectiveness but these actions are within the limitations of *ad-hoc* (not always systematic) approaches to the acceleration of SDGs and are, therefore, variable in terms of efficacy. This is discussed further in the following sections in relation to the subsequent evaluation criteria.

Comoros	Costa Rica
JP actions for effectiveness	
1. Identification of alternative financing sources – Green Fund, Islamic finance, and diaspora remittances. 2. IMF investments towards human and physical capital. 3. Initiation of structural reforms for creating a competitive business market. 4. Investments in skill building to create a skilled and prepared workforce.	1. Mobilization of investments from pension funds to create schemes for funding social housing. 2. Creation of a private equity impact fund to finance green and social impact ventures. 3. Development of sovereign debt mechanisms to mobilize resources for the blue economy.

5. Focus on establishing Comoros as a pioneer in the digital economy space.	4. Linkage of the financial domain (especially private finance) with the SDGs, through the initiatives of the JP. 5. Development of tools that empowered the Ministry of Education to structure their result-based planning and budgeting. It led to the Ministry spending 99% of its forecast budget for 2022; an unprecedented achievement.
Guinea	**Jordan**
JP actions for effectiveness	
1. Mobilization of $60 million from the African Partnership for Children (APC) for increasing investments on child well-being. 2. Mobilization of World Bank grant of $43M to the National Institute of Statistics for improving data availability. 3. Financing from international financial institutions such as the African Development Bank, the French Development Agency (AFD) and the Islamic Development Bank for poverty alleviation, creation of energy infrastructure, and development of technical and human resources. 4. Identification of SDG objectives and priorities in the Development Finance Roadmap, focussing on aligning funding with sustainable development priorities, closing funding gaps, strengthening the governance of sustainable development finance and promoting participation and collaboration in the process.	1. Creation of the National Advisory Board of the Jordan Impact Investment Taskforce (JIIN) with multiple stakeholders to steer the development of impact investment in Jordan. 2. Sourcing of loans from the World Bank and its partner organisations to support economic growth and job creation to ensure economic stability. 3. Development of a new platform for financing gender equality initiatives. 4. Rollout of a Development Finance Assessment (DFA) in February 2023 to explore potentials and challenges in SDG financing. Discussions were conducted with the Government, private sector, and international community partners at a technical level in July 2023. 5. Initiation of Vision 2025: A National Vision and Strategy, that provides a blueprint for the country considering economic, social and environmental dimensions of development.
Kyrgyzstan	**Mongolia**
JP actions for effectiveness	
1. Development of public-private partnerships within the Ministry of Education to achieve education-related objectives under the National Development Strategy. 2. Support by IMF within the JP on ensuring fiscal stability and supporting the design of various methodologies and policies. 3. Development of a financing strategy to reduce the share of public finance in development to one-third from the existing	1. The JP has helped in the creation of an Integrated National Financing Strategy (INFS) to leverage funding from both public and private sources, although it is yet to be approved by the government. 2. The development of tools is evident in the development of the SDG Finance Taxonomy and ESG reporting guidelines to

two-thirds and to ensure a greater role for private finance in SDG financing. 4. Development of a successful partnership between the UNCTAD and the Ministry of Finance (MoF) to implement a Debt Management and Financial Analysis System. 5. Rollout of a "Debt Restructuring Analysis and Smart Debt Management Practices" commissioned by UNDP which resulted in postponement of a $56 million bilateral debt repayment to the IMF and releasing funds in the short term for allocation to budgetary priorities including allocation to SDG funding.	channel private sector resources into sustainable development.

Nepal
JP actions for effectiveness
1. The PFM tools developed by the JP will be instrumental in instigating long-term financial policy reforms, a result-oriented approach while strengthening integration between national and sub-national governments for SDG achievements. 2. Upon the completion of the JP, discussions are ongoing at the national level, on devising financial instruments such as SDG bonds, bankable PPP projects and domestic borrowings. But these discussions are still cursory and specific strategies will only be implemented as Nepal devises its INFF and related SDG financing strategy. 3. The PUNOs can also explore the possibility of technical and financial collaboration with multi-lateral institutions like the ADB, the World Bank and FCDO in developing the INFF for the country.

4.3 EFFICIENCY

The efficiency of finance generation for SDGs depends on each country (or MCO) creating or augmenting its institutional capacity for the purpose. JPs are enabling financing capacity enhancement where possible within the framework of a financing strategy or as part of their support for the INFF of their government counterparts. The methods being deployed for this purpose as set out in the country-wise narrative below include the application of SDG codes to budgeting (in 44 of the 61 countries), determination of new tax (or compliance) measures to augment public revenues for SDG financing (20, 33% of countries), and identification of public-private partnerships or purely private investments (in over 40 countries) for SDG-focused activities like health, education, drinking water amongst others. Specific finance mechanisms for this purpose include creation of equity impact funds, launching of impact bonds, reorientation to SDGs of existing investment funds and orientation of pension funds or social security schemes. ESG benchmarks are also being deployed for investments in some countries.

Efficiency is the extent to which an intervention delivers results in an economic and timely way (www.oecd.org/dac/evaluation). Since INFF is about financing frameworks, enhanced financing capacities are emphasised as the first step in accelerating the achievement of SDGs.

Figure 4.3 Introduction of SDG codes for budgeting – proportion of JP supported countries

Application of SDG codes to national or provincial/local budgeting processes to facilitate the efficient allocation of public funds to specific SDGs. This approach has been applied by many of the JPs – 44/61, % (**Figure 4.3**); in the case study countries, it has been most directly deployed in Mongolia and Nepal. Other countries such as Costa Rica, Guinea and Jordan as well as Nepal have undertaken SDG-focused capacity building of stakeholders (including of budget departments) at local as well as federal levels of government to facilitate the channelling of revenues to SDG financing. Similarly, Kyrgyzstan's wage bill reform is designed to ensure gender equality for salaried workers. Other JPs have also developed specific finance mechanisms including the creation of equity impact funds, launching of impact bonds, reorientation to SDGs of existing investment funds and orientation of pension funds or social security schemes. ESG benchmarks are also being deployed for investments in some countries.

Table 4.2 Means of augmenting public revenues + stimulating private investment in SDG financing

Augumenting revenues	No. of countries
Tax measures	20
ESG reporting	6
Private investment encouraged by JP - direct or through PPPs	
-- deployed	3
-- identified	38
-- planned	9
-- no progress	6

Table 4.3 Tax measures introduced via JP initiatives

Measures	Countries - examples
Intensified tax mobilisation measures	Comoros, Guinea, Lebanon
Tax efficiency, overall	Azerbaijan, Egypt, Ghana, Haiti, Kyrgyzstan, Philippines, Sierra Leone, Uganda
Property tax	Bhutan, Comoros, Djibouti, Philippines
Carbon emissions, maritime pollution tax	Boilivia, Cambodia, Cameroon, Gabon
Tax on unhealthy products, practices	Jamaica, Timor Leste
Tax on other products	Nepal (sand mining), Philippines (digital goods, single use plastics)

Determination of means of augmenting public revenues for SDG financing through additional direct or indirect taxation measures and/or better application of existing tax laws and sources of revenue (**Table 4.2**). This includes the very direct measures recently introduced by Comoros and Guinea to implement their tax laws through 'Tax Inspectors without Borders' programmes and, in the former, to identify new sources such as taxes on house rentals not previously recorded. Further, Bolivia, Cameroon and Gabon have introduced new carbon taxes. Similarly, Kyrgyzstan has introduced a new tax code to enable regular assessments of tax incentives, enhancing efficiency and releasing public funds for SDG financing by eliminating ineffective rebates. Overall, 16 of the 61 countries have reported the identification of new sources of revenue resulting from the work of the JPs – see examples in **Table 4.3**.

Table 4.4 Financial initiatives undertaken or planned

Type of financial initiative	No. of JPs
Create Thematic Funds	14
Reorient Funds to SDG	8
Float Thematic Bonds	7
Social Security/Pension Funds	4
Banking Products for SDGs	2
Number of JPs (multiple initiatives)	**32**

Identification of private sector sources such as through public-private partnerships or purely private investments in employment, health, education or climate mitigation for direct acceleration of SDGs. Eight of the 61 JPs have reported the introduction of ESG reporting by private sector companies resulting from their initiatives for better understanding and tracking private sector contributions to the SDGs. For example the use of ESG parameters as investment benchmarks by Entrepreneurship Development Fund in Azerbaijan and for disclosures to investors on the stock exchanges of Jordan and Mongolia. Public-private partnerships are already either being deployed (in 3 countries) or have been identified by most (42) of the JPs, or are planned (by 10 JPs). A total of 32 JPs has identified specific financial mechanisms for the purpose of SDG financing. As **Table 4.4** shows, these include measures like:

- Creation of private equity impact funds to support green investments (Guinea as well as Costa Rica) as well as other thematic funds for PPPs and SMEs (Bosnia, Burundi, Cameroon, Comoros & others)
- Launching of impact or other thematic bonds (proposed by Fiji, Kyrgyzstan, Uzbekistan & others)

- Mobilisation of investments from pension funds for schemes such as social housing or support of health care services (Bhutan, Costa Rica, Uruguay, Uzbekistan).
- The reorientation specifically to SDGs of existing entrepreneurship funds in Azerbaijan and Egypt, Islamic Funds in Tunisia and Malaysia and a sovereign wealth fund in Botswana.
- Specific banking products for SDG have been identified through JPs in Maldives and Uganda.

Details based on the case studies undertaken by ET are set out in the boxes below.

Comoros	**Costa Rica**
Creation of institutional capacity for SDG financing	
1. Development of an SDG financing framework with assistance from the office of the RC. 2. Creation of an INFF Task Force and surveillance committee for monitoring INFF activities. 3. Creation of Forum for Public and Private Dialogue for facilitating greater collaboration between the public and private sector. 4. Creation of the Office for the Director General of Diaspora Affairs to explore possibilities of diaspora funding for financing the SDGs.	1. Development of a high-quality SDG financing strategy that encapsulates a holistic about development financing. The strategy proposes resource mobilization through three main pathways: Increased availability and impact of public financing, increased public-private investment spaces, and increased volume and quality of financing for private investment. 2. Enhanced capacity building of the stakeholders, particularly within the government for implementing SDG financing. Commitment to implementing a comprehensive financing strategy that integrates both public and private sources at the recent UN SDG summit.
Tax collection and revenue generation	
1. Introduction of the Tax Inspectors without Borders Programme. 2. Rental Housing Census (2021) for revamping the property taxation system. 3. Creation of the Anti-Corruption Bureau for effective management of public finances and mitigating losses to the exchequer.	No specific tax or revenue related measures initiated or promoted by the JP.
Guinea	**Jordan**
Creation of institutional capacity for SDG financing	
1. Capacity building initiatives by the UNICEF, UNCDF, and ANAFIC for equipping municipalities in the SDG financing process. 2. Over 21 regional-level actors, 96 prefectural-level actors, and over 500 persons from 40 convergence municipalities and 8 urban municipalities	1. Focus by the JP on building capacity of direct partners (such as government, ASE, SSIF), through activities on the cross-cutting issues of climate change and gender equality, to have a catalytic impact on the INFF building blocks. 2. Development of the Impact Investment Taskforce with assistance from the UNDP.

were trained on participatory, planning, budgeting, monitoring and evaluation sensitive to the SDGs and children's rights, and local resources mobilization. 3. Support provided by the World Bank in revamping the statistical infrastructure of the country for reliable data collection related to SDG initiatives. 4. Developed a SDG sensitive planning, budgeting, monitoring & evaluation results framework by the Ministry of Territorial Administration and Decentralization. 5. Development of a Communication Plan for SDG Financing to identify priority areas for private financing for SDGs.	3. Capacity building of the General Budget Department (GBD), government of Jordan on conducting climate-change and gender-sensitive budgeting and planning.
Tax collection and revenue generation	
1. Rollout of taxpayer census for mapping the eligible taxpayers in the country. 2. Formalization of informal businesses to bring them under the ambit of the taxation system.	No specific tax or revenue related measures initiated or promoted by the JP.
Kyrgyzstan	**Mongolia**
Creation of institutional capacity for SDG financing	
1. Assistance by the UNDP to the Ministry of Finance in conducting wage bill reforms to develop a fair compensation system to promote greater gender equality among public servants. 2. Support by UNICEF to the Kyrgyz Public Private Partnership (PPP) Centre for fostering global relationships with other PPPs and private companies for technical and financial support in SDG financing. 3. Regular online training sessions by UNDP Istanbul for enhancing the capacities of government stakeholders in understanding the INFF concept and learning from successful international experiences.	1. The Mongolian Stock Exchange is implementing the ESG guidelines with support from MSFA and indicated that 10 out of 200 listed companies have voluntarily reported using the ESG guidelines. Going forward, it is going to be mandatory to report on ESG standards from 2025. 2. Creation of an Integrated National Financing Strategy to identify private sector investments 3. SDG Taxonomy is being piloted with the two largest commercial banks – Khan Bank and Golomt Bank – ensuring that the loans disbursed align with the SDGs. This is planned to be implemented from 2025 with the training of bank staff already being undertaken. 4. The JP has invested in building the capacities of national stakeholders, especially social sector ministries on medium-term SDG-aligned, result-based budgeting and performance audit reforms. This has been undertaken through training

	programs, workshops and the provision of guidelines, tools, templates, and manuals. 5. The National Audit Office is using the e-learning platform to train auditors on SDG-aligned auditing.
Tax collection and revenue generation	
• Enactment of a new tax code that enables regular assessments of tax incentives, enhancing efficiency and reallocating public funds for SDG financing by eliminating ineffective incentives. • Identification of priority sectors in the National Development Strategy and alignment of tax incentives accordingly.	No specific tax or revenue related measures initiated or promoted by the JP.
Nepal	
Creation of institutional capacity for SDG financing	
1. The PUNOs developed a partnership with the Ministry of Federal Affairs and General Administration (MoFAGA), the nodal ministry for the JP, and other line ministries. MoFAGA has been engaged in the development and dissemination of the resource books/tools, knowledge products and the organization of major capacity-building events to promote understanding and application of the principles of Public Finance Management being promoted by the Federal Government. The developed resources have also been published as government documents and disseminated to all sub-national governments which were then instructed to use them. 2. To ensure that the developed resources are used routinely, the JP organized a large-scale one-day orientation programme with select government representatives from all seven provinces. Around 1,400 representatives (1,257 male and 143 female) and 400 government officials from 600 municipalities participated in the orientation. 3. International development partners such as USAid are also organizing capacity-building programmes for government representatives both at the national and local levels.	
Tax collection and revenue generation	
1. The JP helped facilitate the Revenue Improvement Action Plan (RIAP) in 11 municipalities. Its purpose is to work out different ways to strengthen the revenue of local governments as well as the promotion of climate-resilient investments and implementation of environment-friendly programmes. 2. Measures such as levying additional charges for sand, gravel, and stone mining from the river bed, charging fees from visitors in community parks and using local transportation for advertising have also helped the local governments generate some additional revenue.	

4.4 COHERENCE

INFFs enable coherence of JPs through the application of UN and other international frameworks such as the UN Sustainable Development Cooperation Framework (CF), the Addis Ababa Action Agenda on Development Assistance, the Sendai Agenda and the 2063 Agenda of the African Union within the SDG financing approach. The emergence of the JPs from the UN system and the relationship of SDGs with major international agreements means that all governments are conscious of the requirements of such agendas and have an incentive to work within them. From this perspective, Resident Coordinators (RCs) play a critical coordinating role in supporting PUNOs and their relationships with the government as well as with IFIs such as the World Bank and the regional multilateral Development Banks (ADB, AfDB, IDB). There is relatively limited concern about cooperation amongst PUNOs and with RCs within UNCTs but there can be hiccups in the process when the RC (or the RC's office, RCO) does not play an adequately active role (Jordan) or there are inter-agency differences within the UNCT (Mongolia).

JP comments on their contribution to coherence include not just cooperation between and amongst RCs and PUNOs for the purpose of their support to INFF development and roll-out but also on their support to and interaction with counterpart government ministries to facilitate INFF implementation; 16 JPs report directly facilitating cooperation for this purpose between government ministries and 26 JPs to working with sub-national governments. This is widely seen as an integral part of fostering coherence and has been included in the self-assessment of their contribution to it. Overall, the issues emerging in the matter of coherence are specific to individual JPs and not a concern at the systemic level; 19 (of 61 JPs) report a considerable contribution to coherence while others overwhelmingly report making a moderate contribution.

Table 4.5 Contribution of JPs to coherence

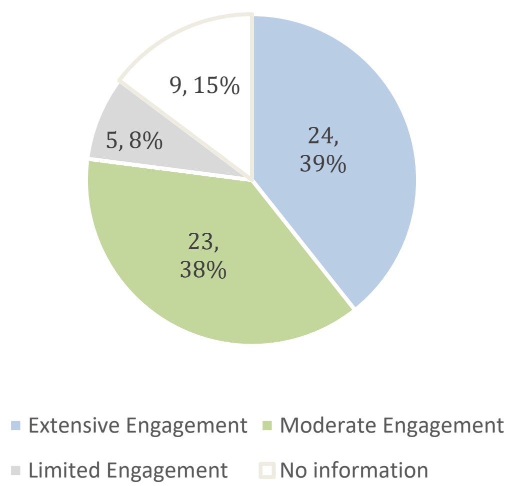
Contribution to coherence	No. of JPs
Considerable contribution	19
Moderate contribution	38
No contribution	1
No information	3
Reporting JPs	**61**

Source: JP Final narrative reports

Table 4.5 shows the judgement of JPs themselves about their contribution to coherence. Only one has reported a significant issue in contributing to coherence though 3 others have not commented on it. Clearly, some allowance must also be made for the fact that the table presents self-assessments but it nevertheless does appear to confirm the observation above that JPs do contribute to coherence at the systemic level. JP comments on their contribution to coherence include not just cooperation between and amongst RCs and PUNOs for the purpose of their support to INFF development and roll-out but also on their support to and interaction with counterpart government ministries to facilitate INFF implementation; 16 JPs report directly facilitating cooperation for this purpose between government ministries. This is widely seen as an integral part of fostering coherence and has been included in the self-assessment of their contribution to it. In addition, ET has identified 26 JPs (43% of 61) that have worked beyond the national government level, fostering financial reforms at the sub-national level such as with municipalities in Guinea, provinces in DRC and Nepal, state governments in South Sudan, regions of Uruguay and outer islands of the Barbados MCO – enabling outreach of the SDG message to local governments.

Generally, it is in cases where the relationship with the counterpart government has encountered difficulties that the JPs' contribution to coherence has been described as moderate (called simply "contribution" in the reporting format as opposed to "considerable contribution"). There is limited concern about cooperation amongst PUNOs and with RCs within UNCTs and lack of coherence was observed in only a few JPs instead of being a concern at the systemic level.

Figure 4.4 Extent of engagement of RCs/RCOs in the leadership of JPs



For understanding and assessing the extent of RC engagement in JP activities as providing political leadership, ET has studied the text in the individual JP final narrative reports and collated the assessments in **Figure 4.4**. It is apparent that there is a roughly even balance between extensive and moderate engagement of RCs. A closer understanding based on the case studies indicates that RC leadership plays a significant role in the coherence of a JP's work both within the UNCT and in its engagement with the counterpart government. Thus, for the cases studied by ET in detail, RC engagement has been extensive and worked well for the JPs in Comoros, Costa Rica, Guinea and Kyrgyzstan while limited engagement was observed in Jordan (due to siloed implementation of activities), Nepal (due to frequent changes of RCs) and in Mongolia (where the PUNOs acquired the major role).

Details from the case studies about coherence and RC engagement are provided in the boxes below. As noted above, UNDP provides political leadership under the programme while UNCP provides technical leadership and implementation with support from other PUNOs, especially UNICEF that is active in about two-thirds of the countries.

Comoros	**Costa Rica**
Coherence with UN frameworks & programme documents	
1. The JP advocates for a combined implementation of the 2063 Agenda of the African Union which focuses on the eradication of poverty within one generation and political integration through the establishment of a federal Africa. 2. The JP along with the PCE incorporates the Paris Agreement on Climate Change, the Sendai framework for the reduction of catastrophic risks and the Istanbul Programme of Action which provides the vision and	1. The JP was consistent with "United Nations Integrated Cooperation Framework for Costa Rica 2023 - 2027". Its primary aim was to expedite the 2030 Agenda, underscoring collaboration among national stakeholders, UN entities, and various programs. 2. Productive partnerships emerged with several IFIs. For example, the World Bank has introduced a results-based budgeting prerequisite for an upcoming education sector loan. Similarly, the IDB supported "The Public Expenditure Review of Education" with parallel

strategy for the sustainable development of least developed countries.	funding of US$20,000, a key input for results-oriented budgeting and establishing benchmarks
Role of the RC & RCO in facilitating coherence and progress on achieving the SDGs – with technical inputs by UNDP and other PUNOs	
1. Provided support for the development of an ecosystem to establish a framework for SDG financing. 2. Assisted in the elaboration of the National Health Accounts for revamping the expenditure framework of the healthcare sector. 3. Provided support to the Comorian government in the formulation of the National Strategy for Development and SDG financing. 4. Initiated the development of institutional structures for effective implementation and monitoring of the joint programme's activities. These include the INFF Task Force, Committee for the Management of the INFF and the INFF Surveillance Committee.	1. Ensured coordination with various sectors including the public sector, NGOs, IFIs, institutional investors, and the private sector for the four JP sub-strategies. 2. During the formation of the INFF, the RC played an important role in facilitating dialogue among diverse stakeholders, such as bankers, politicians, public servants, and the private sector.
Guinea	**Jordan**
Coherence with UN frameworks & programme documents	
1. The JP helped strengthening the partnership between the United Nations system and the Ministry in charge of decentralization. It helped in integrating the Local Development Plan and annual Investment Programme results framework with transferring competencies and the SDGs into the harmonized local planning guide. 2. Multilateral Development Banks and International Financial Institutions such as the Islamic Development Bank, the World Bank, IMF, and The African Development Bank, although not directly associated with the JP, have been undertaking activities related to food security, poverty alleviation, energy, Infrastructure, waste management, performance improvement and the development of technical and human resources.	1. Development policy loans by the World Bank and its partners supported the Renaissance Plan (2019-2020), the London Initiative: Jordan's Path to Growth and a Five-Year Reform Matrix. These frameworks are focused heavily on macroeconomic stability and structural reforms to support economic growth and job creation.
Role of the RC & RCO in facilitating coherence and progress on achieving the SDGs – with technical inputs by UNDP and other PUNOs	
1. Provided strategic leadership for the implementation of the joint program in	1. The RC and RCO Economist mediated conversations between UNDP and ESCWA on

accordance with the guidelines of the Joint SDG Fund by collaborating with the implementing agencies, the government and other partners, notably the Executive Committee (COMEX) of the expanded platform of technical and financial partners. 2. Held dialogue sessions on the financing of SDGs for enhancing coherence and coordination of interventions. 3. Created opportunities to discuss and validate the options of the roadmap of the National Integrated Financing Strategy for SDGs.	taking a one UN approach when talking about INFF with the government.
Kyrgyzstan	**Mongolia**
Coherence with UN frameworks & programme documents	
1. The JP aligns with UNDAF, focusing on outcomes related to inclusive economic growth, agriculture investment, and gender-responsive policies. It also addresses pillars of sustainable economic growth, climate change and governance. 2. The JP directly supports Addis Ababa Agenda's goal of mobilizing private investment for SDG and using public finance to catalyse private investment. 3. The IMF's involvement in the JP focuses on ensuring fiscal stability and supporting the design of various methodologies and policies, given its expertise in fiscal matters.	1. The partnership between the Ministry of Finance and the United Nations system has facilitated the alignment of planning and budgeting with the Sustainable Development Goals (SDGs) in Mongolia. As a result of the JP, Mongolia has established a solid enabling framework to implement the 2030 SDG Agenda. 2. Multilateral development banks and IFIs such as the Asian Development Bank, the World Bank and IMF are concurrently assisting the government in SDG financing, without necessarily having any link to the JP. While the IMF has covered public finance activities – government revenue, expend-iture and public debt – the ADB has assisted the country in the domain of SDG-aligned budgeting and implementation of SDG taxonomy, performance improvement and the development of technical and human resources.
Role of the RC & RCO in facilitating coherence and progress on achieving the SDGs – with technical inputs by UNDP and other PUNOs	
1. The RC played a crucial role as the main point of contact between PUNOs, International Financial Institutions (IFIs), the Presidential Administration (PA), and line ministries when the JP was in its early stages and connections were being established. 2. The RCO ensured collaboration among various UN agencies involved in public finance management activities, promoting policy coherence and partnership.	1. It appears that there were challenges in the RC providing strategic leadership to the JP. There were coordination issues within the UN system, largely due to a lack of clarity on the roles and responsibilities of each of the agencies. 2. The RCO suggested extending the timeline of the project by 6 months to allow time for transfer of ownership to the national actors, but the PUNOs did not accept it and the

	project was completed within the original timeline. 3. Irrespective of the challenges, the external stakeholders have been appreciative of the RCO and the UNDP's efforts in coordinating the activities of the JP.

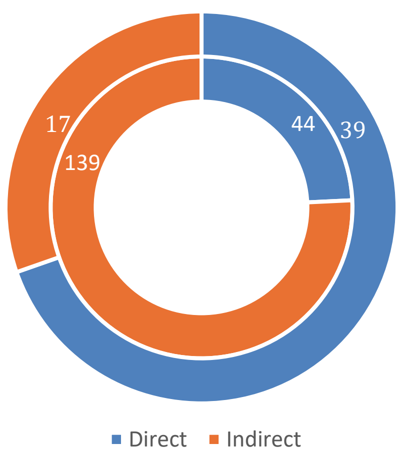
Nepal
Coherence with UN frameworks & programme documents
1. Nepal is a party to the United Nations Framework on Convention on Climate Change (UNFCCC) and has ratified the Paris Agreement, adopted during the 21st session of the UNFCCC. It has also prepared its Second Nationally Determined Contribution (NDC) in 2020 and aims to achieve net-zero greenhouse gas emissions by 2050. 2. The JP has also helped develop the National Disaster Risk Reduction Policy and Strategic Plan of Action: 2017-2030 in line with the Sendai Framework for Disaster Risk Reduction 2015-2030.
Role of the RC & RCO in facilitating coherence and progress – with technical inputs by UNDP and other PUNOs
1. The RC played a crucial role in collaborating and coordinating the activities of various PUNOs. This well-coordinated approach reduced the transaction costs, streamlined the operations and logistical activities and overall helped implement the JP more effectively compared to single-agency projects.

4.5 IMPACT

At the time of writing this report (end-December 2023) it is too early to make a definitive assessment of the impact of the JPs. The start date for all JPs was July 2020 and all were originally scheduled to complete their work by end-June 2022. In practice, their end dates vary from October-November 2022 right up to end-June 2023. While some policy changes and specific SDG financing initiatives had already been taken, a comprehensive approach to such financing was yet to emerge at the time of "completion" of the work of the JPs. In the meantime, a compilation from JP final reports of early information on funds mobilised indicates the reported leveraging of $183 million by 56 of 61 JPs; $44 million was reported as mobilised directly by the actions of the JPs and the remaining $139 million was reported as indirect mobilisation by government action stimulated by 17 of the JPs (see Figure 4.5 below this box).

Given the relatively long term implications of the work of the JPs – at least over another 3 years up to the end of 2026 if not up to 2030 – instead of a direct assessment of their impact, this evaluation provides an understanding of the institutional framework and financial reforms currently emerging at the JP level for enhancement of country level capacity for implementing financing strategies and of the development of frameworks for measuring and monitoring the results of SDG financing. All JPs have developed some mechanisms and tools to enhance country-level capacities to implement SDG financing strategies by putting in place frameworks such as monitoring indicator dashboards or oversight committees. In addition, by the time of submitting their final narrative reports, 50 out of 61 (82%) – had supported or undertaken the development of partial (though not always comprehensive) processes for monitoring the efficacy of some or all SDG financing mechanisms in their countries.

Figure 4.5 Funds directly or indirectly mobilized by JPs for SDG acceleration – inner circle fund mobilization reported, in US$ mn; outer circle number of JPs



The challenges faced by JPs in undertaking and completing their work include, in particular:

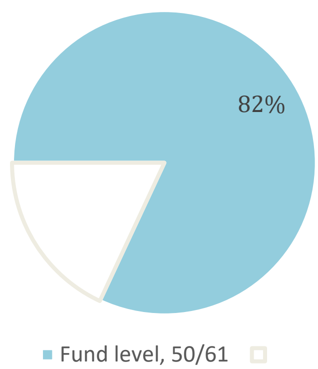
- Personnel changes within the UN system at the country level, especially mobility of RCs between countries (and to other positions in their new postings) resulting in a discontinuity in approach;
- Personnel changes in counterpart ministries of county governments resulting from internal transfers to other ministries, requiring the JPs to renew their efforts at relationship building at the JP level between UN personnel and their government counterparts;
- Policy changes of varying levels of importance resulting from changes of government at the country level.

Equally (if not more) importantly, the JPs faced challenges in the early stage of their operations resulting from Covid-19. The communications and direct, personal interaction challenges caused by social distancing norms in nearly all the countries meant that there were significant delays in the start and roll-out of the work of JPs. The impact of Covid-19 that spread across the world in early 2020 created a completely changed context, with different priorities from those originally envisaged and reduced bandwidth of governments to engage with the programme, and to understand what could possibly be done.

The consequence of this is that in spite of submitting their final reports, a number of JPs still had pending activities by the end of the first half of 2023 and even of the 18 reporting completed financing strategies 15 JPs had yet to obtain government approval for those strategies.[13] Nevertheless, while some policy changes and specific SDG financing initiatives had already been taken, a comprehensive approach to such financing was yet to emerge at the time of "completion" of the work of the JPs.

The institutional frameworks for monitoring the performance of SDG financing currently emerging at the JP level include:

Figure 4.5 Proportion of JPs that have developed frameworks for measuring or monitorIng SDG financing initiatives (source: JP final reports)



- Country level capacity created to implement SDG financing strategies, and;
- Frameworks developed for measuring and monitoring the results of SDG financing initiatives supported by the JPs.

As illustrated in **Figure 4.5**, many JPs – 50 out of 61 (82%) – had supported the development of partial (though not necessarily comprehensive) frameworks for this purpose by the submission of their final narrative reports.

The Evaluation Team assumes that a closer assessment of the impact of JP initiatives might be necessary in conjunction with relevant Joint SDG Fund programmes or through a UN-wide evaluation on INFF or SDG Stimulus in 2-3 years after the completion of the current evaluation. This will provide time (of around 3 years) for the work of the JPs to have facilitated SDG-specific changes in the financial arrangements and policies in their countries of coverage. It will also enable a quantification of the investments and (if possible) an estimate of the re-allocation of funds towards specific SDGs along with a comparison of the cumulative addition of SDG financing enabled by the $79 million direct funding of the UN system (and its supporters) for the work of the JSDGF. [See **Annex 2** for agency-wise funding, $58 million sourced through JSDGF and another $21 million directly contributed by individual agencies to their own teams' work as PUNOs of the JPs in which they are engaged].

The initiatives undertaken to increase implementation capacity as well as the frameworks created for measurement and monitoring by the case study JPs are summarized below. As with the other evaluation criteria, those JPs with more complete financing strategies – Comoros, Guinea, Kyrgyzstan and Mongolia – are more advanced in creating appropriate capacities and frameworks than others.

Comoros	Costa Rica
Increase in capacity to implement SDG financing strategies	
1. Rollout of Universal Health Coverage policy (La Couverture Sanitaire Universelle) (CSU) for bringing vulnerable populations under universal healthcare.	1. Development of tools that empower the Ministry of Education to structure their result-based planning and budgeting. It led to the Ministry spending 99% of its forecast

[13] Only Bangladesh, Bhutan and Tajikistan report having government approval for their financial strategies at the time of submission of their final narrative documents.

2. Revision of the National Strategy for Reduction of Catastrophic Risks is currently underway. This Strategy is expected to lay greater emphasis on the participation of local communities in developing climate change resilient policies.	budget in 2022, an unprecedented achievement. 2. Development of a Monitoring Indicator Dashboard is underway, to systematically generate monitoring information for tracking and assessing the achievements of investments in education.
Frameworks for impact measurement	
1. Publication of the **National Voluntary on the Implementation of the SDGs** on a regular basis to assess the progress on SDGs. 2. Commissioning of studies by the European Union to identify SDG priority areas. 3. Support provided by the World Bank in establishing the Regional Statistics Project to help the Comorian government establish its national statistical system and generate timely and relevant data.	1. Development of a results-based planning component incorporating specific outcomes related to inclusion of GESI perspectives as performance indicators within the Ministry of Education. 2. Introduction of a results-based budgeting prerequisite for an upcoming World Bank education loan.
Guinea	**Jordan**
Increase in capacity to implement SDG financing strategies	
1. Training of over 21 regional-level actors, 96 prefectural-level actors, and over 500 persons from 40 convergence municipalities and 8 urban municipalities on planning, budgeting, monitoring and evaluation sensitive to the SDGs and children's rights.	1. Trainings by UN Women for the General Budget Department on gender tagging & classification. 2. Support provided by UNICEF for the development of the CPER for quantifying climate-related expenditures and establishing climate expenditure relevancy estimates.
Frameworks for impact measurement	
1. Establishment of a participatory monitoring-evaluation system, through the JP, at all levels to track progress in attaining SDGs, to inform on necessary adjustments and ensure efficient and effective public expenditure for SDGs. 2. Alignment of the central and local planning, budgeting and monitoring and evaluation system with the SDGs enhancing dialogue, coordination, transparency and accountability in the implementation of the SDGs. 3. Establishment of a technical committee for the African Partnership for Children that conducted an analysis of APC financing options to mobilize >$60 million in	1. Incorporation of climate and gender KPIs integrated into the reporting frameworks, in both government and private sector multiplier organisations such as the Social Security Investment Fund (SSIF), the Government's PPP Unit or Amman Stock Exchange (ASE). 2. Acceleration of climate sustainable reporting, through SDG/ESG monitoring, from companies registered in the Amman Stock Exchange. 3. Rollout by the JP of impact management and measurement (IMM) curriculum based on the SDG Impact Practice Standards and the Women's Empowerment Principles (WEP).

<table>
<tr><td>domestic resources per year (>25% of the Health Ministry budget).</td><td>4. Initiation of gender tagging within the General Budget Department to measure the proportion of budget spent on gender-related initiatives.</td></tr>
<tr><th>Kyrgyzstan</th><th>Mongolia</th></tr>
<tr><td colspan="2">Increase in capacity to implement SDG financing strategies</td></tr>
<tr><td>1. Developed a well-structured JP financing strategy portfolio to align the country's National Development Strategy with the SDGs. It focuses on critical aspects such as financing requirements, resource mobilization, and strategic planning for SDG implementation.
2. Technical assistance by UNICEF to the Ministry of Education and Science (MoES) on planning, budgeting, and effective financing to meet the targets set by the education policy document.</td><td>1. As a result of the JP's efforts, key policy-makers like the Bank of Mongolia (BoM), the Financial Regulatory Commission (FRC), and the Ministry of Economy and Development (MED) have shifted their policy direction towards green and sustainable financing. For instance, they have begun discussions on incorporating inclusive growth, sustainable development and green financing into their monetary policy guidelines.
2. Incorporating recommendations from the JP, the Bank of Mongolia is developing an SDG finance taxonomy. It has also rolled out the process for adopting ESG reporting standards.
3. The JP has invested in building capacities of social sector ministries on medium-term SDG-aligned, result-based budgeting and performance audit reforms. This has been undertaken through training programmes, workshops and the provision of guidelines, tools, templates, and manuals.</td></tr>
<tr><td colspan="2">Frameworks for impact measurement</td></tr>
<tr><td>1. Introduction of performance audits and reviews in the Ministry of Education for reviewing budgets and expenditures.
2. Development of the UNDAF Coordination Council to oversee and monitor JP progress.</td><td>1. ADB and UNDP have partnered to strengthen the Monitoring and Evaluation framework for INFF implementation, with ADB contributing USD 50,000 for this purpose.</td></tr>
<tr><th colspan="2">Nepal</th></tr>
<tr><td colspan="2">Increase in capacity to implement SDG financing strategies</td></tr>
<tr><td colspan="2">1. The JP in Nepal has facilitated the development of performance management tools (PFM) and organized orientation, training, and piloting of these tools with local government officials. These activities have improved the awareness of local staff on SDG responsive PFM and acquainted them with the processes to prepare and use such tools.</td></tr>
</table>

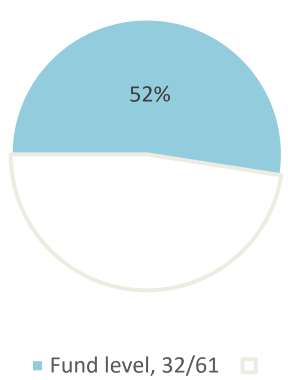
2. Other capacity-building programmes like the Provincial and Local Government Support Programme (PLGSP) for local staff are already underway, and it can be expected that these programmes will also integrate PFM tools for their regular use.

Frameworks for impact measurement
1. Through the trainings and resources provided by JP, the staff at the Revenue Improvement Action Plan (RIAP) and the MTEF are equipped in using SDG coding and expenditure tracking.

4.6 SUSTAINABILITY

In most countries, JPs have incorporated sustainable designs into the measures, policies or mechanisms promoted by them for maximizing financing for SDG acceleration. Nevertheless, the sustainability of policy changes and measures introduced through the JPs still depends on each country's government accepting ownership of the specific instrument to facilitate and maximise funding. The retention of UNCT (or at least PUNO) interest (identified in the case of 32, 52% of JPs) in supporting their initiatives after the closure of the programme is also important but is dependent on the availability of UNDS resources for the provision of that support. In addition to the ongoing support of agencies like EU (Comoros) and AFD plus World Bank (Jordan), current discussion of a JSDGF 2.0 is very encouraging since an extended Fund could go a long way in resolving this issue.

Figure 4.6 UNCTs reporting ability & willingness to support continuation of future work initiated by JSDGF JPs



If country counterparts of JPs do not adequately accept ownership of specific initiatives, the idea of SDG coding of budget line items, for instance, may be seen as an additional burden imposed by the JP and could fall away a year or two after the closure of the JP (and the end of the engagement of the UN development system (UNCT or PUNOs) that goes with it). Hence, sustainability needs not only ownership by government counterparts of the new instrument(s) facilitated by the JP but also, ideally, retention of UNCT interest in those changes over an extended period of time. Figure 4.6 shows that there is interest from a number of JPs – 32 out of 61, 52% – in continuing such support after the closure of the JP, at least in the near future.

Ideally, instruments, such as new tax measures at national or local level (in Comoros, Guinea and Nepal), would yield significant additions to public sector revenues and this alone would ensure their retention. Similarly, a measure for gender equality, like equal pay for women and men in public sector employment (in Kyrgyzstan), would create its own interest group (women employees in the public sector) that would ensure it could not be diluted or dropped. The incorporation of SDG codes in budgeting and of performance benchmarking (like ESG reporting) as standard operating procedures (in Guinea, Jordan and Mongolia and Nepal) would also build sustainability within SDG-accelerating programme implementation – see details from the country case studies in the boxes below.

Less immediately effective measures such as performance-based quality audits of education or health budgets and/or gender, youth friendly design of social sector activities (vocational training, education and/or health) would need the oversight of institutional structures like a Voluntary National Report (Guinea) or other institutionalized monitoring strategies (such as In Costa Rica or Mongolia's proposed roadmap) by UNDS to benchmark the performance of various parts of the government in the application of each country's financing strategy. The establishment and acceptance of these monitoring structures at the country level, thus create governance mechanisms that would contribute to the sustainability of the financing strategies and measures introduced by the work of the JP. These monitoring or oversight mechanisms would themselves become a powerful interest group supporting the sustainability of the financing measures introduced.

Even with interest from UNCTs, however, their support could only be maintained with additional financing to cover the cost of that support. Discussion with JPs and PUNOs indicates that these resources need to come from (or at least via) the UN system. Currently, the immediate prospect of such resources is provided by individual development agencies supporting particular countries. This includes, at present, EU support to Comoros, AFD and World Bank support to Jordan and the provision of a limited amount of funds to a few JPs from the INFF Facility or UN Agencies' core budgets. For wider sustainability, other possibilities of further resources for the work of JPs mentioned by UNCTs include:

- continued JPs with full deployment of the INFF facility incorporating the technical support of UNDP and other PUNOs (including UNICEF, where appropriate) as part of a new version of the current JSDGF, or
- reallocation of resources from UNDP and other PUNOs' ongoing country programmes, or even
- continued support through existing programmes without a specific re-allocation of resources.

Current discussion of a potential JSDGF 2.0 would, of course, go a long way in resolving this issue.

Comoros	**Costa Rica**
Sustainability of SDG financing and reforms	
1. The Comorian government has identified alternative SDG financing sources. However, the ability to acquire such funding will depend upon political stability and good governance measures in the country.	1. After the completion of the Costa Rican JP, the INFF was included in the commitments made by Costa Rica at the SDG Summit held on September 18 and 19 in New York City. The financing commitment is to implement the Comprehensive Financing Strategy that combines public and private

2. Rollout and proper functioning of the Anti-Corruption Bureau will be crucial to ensure financial stability and prevent losses to the public exchequer in future.	resources with actions designed to give economic viability to Costa Rica's SDGs by 2026 and 2030'. 2. There is still a requirement for an institutionalised monitoring strategy to ensure the sustainability of SDG financing and reforms.
Will the UN Development System be able to provide support from here on	
1. The UNDP and UNCDF regularly commission independent studies and technical assistance for devising novel methods for SDG financing and monitoring and evaluation. The Tax Inspectors without Borders programme in Comoros was conceptualised and strengthened on the basis of studies commissioned by the UNDP. 2. The National Report on the Implementation of the SDGs in Comoros, which is commissioned by the UNDP and brought about by the Comorian government is another major source of continuity and support with regard to its SDG financing strategies.	1. The UN is attempting to mediate discussions among diverse stakeholders. It is going to play a coordinating role between the INFF and its involvement with other organizations. 2. Other agencies like UNESCO, UNICEF, and UNFPA are incorporating results-driven, gender-focused and socially inclusive budgeting into their country programmes.
Guinea	**Jordan**
Sustainability of SDG financing and reforms	
1. The government has developed integrated tools for aligning SDGs with local planning, budgeting, monitoring and evaluation in all 362 municipalities in the country. 2. Local resource mobilization has been enabled at the regional-level, prefectural-level and urban municipalities to develop a good understanding of the tools and to strengthen their capacities for integrating the SDGs at the local level. They are expected to use their skills to support SDG financing henceforth.	1. Since the INFF and resulting SDG financing exercise itself was not fully understood in Jordan, it is difficult to understand at this point to what extent the SDG financing reforms initiated so far will be sustainable over time.
Will the UN Development System be able to provide support from here on	
1. UN organisations such as the UNDP, UNCDF and UNICEF have helped develop a Monitoring and Evaluation plan to ensure	1. At the regional level, UNDP, UNICEF, ESCWA developed a social expenditure report on 7 dimensions and continue to

the collection, processing, storage, analysis and communication of information on the implementation of Local Development Plans and Annual Investment Plan activities. These UN agencies continue to support further work on the INFF in Guinea. 2. In 2024, Guinea is committed to developing its 2nd VNR (Voluntary National Report) with the support of the RCO and the UNDP and to setting up a monitoring and evaluation platform for the implementation of the SDGs (Goal Tracker) within the National Institute of Statistics.	leverage their economic and social expertise.
Kyrgyzstan	**Mongolia**
Sustainability of SDG financing and reforms	
1. The JP in Kyrgyzstan is actively striving to ensure the lasting impact of its outcomes. For instance, the existing UNDAF Coordination Council is poised to take on the role of overseeing the JP's progress. Moreover, comprehensive documentation of all training materials is underway enabling the sustainability of these initiatives. 2. The long-term sustainability of the JP's achievements will however depend on the country's political stability.	1. The JP results – strategies and policy reforms – have the potential to be sustainable over time. Understanding of development finance is high in Mongolia and external stakeholders/national actors appreciate the JP's efforts to accelerate the process. Some of the JP-induced reforms are already seeing successful implementation such as ESG reporting and performance-based audit. The Ministry of Finance and Ministry of Economy & Development are dedicated to implementing programme budgets. Their aim is to embed the SDGs in national policies and strategies as well as improving SDG financing within the national budget. 2. Even the strategic plans of the Development Bank of Mongolia (DBM) incorporate sustainability considerations.
Will the UN Development System be able to provide support from here on	
1. PUNOs and local consultants remain dedicated to supporting the ongoing success of the JP and the SDG financing strategies, even beyond contract conclusion, with no additional costs incurred. This strategic commitment aligns with the continued collaboration of UN agencies with the government. 2. The UNDP has secured supplementary funding and has moved ahead with technical assistance in implementing the financing strategy through the INFF facility.	1. The sustainability of SDG financing and reforms depends on the political will of the government; since Mongolia does not have a stable government the UN agencies plan to raise resources to support the process into the future. They are confident of undertaking the necessary steps to provide continued support and sustain the results by coordinating with the key stakeholders involved. The UN System, represented by RCO, UNDP and UNICEF, is in the process of developing a

	roadmap to ensure smooth implementation of the INFS. Its purpose is to gauge progress and performance in executing the financing strategy, allowing for the necessary adjustments and improvements. The INFF facility continues to support this work in Mongolia.
Nepal	
Sustainability of SDG financing and reforms	
1. The success and sustainability of the JP financing and reforms will depend upon the ability of the Government of Nepal to replicate these reforms as regular parts of the governance system. The PUNOs would need to continue to provide technical support as and when required.	
Will the UN Development System be able to provide support from here on	
1. Going forward, there is considerable scope for the PUNOs to contribute to mainstreaming the public finance management tools and the development of a financing strategy. These tasks still need to be fully discussed within the UN system and with the Government of Nepal. The INFF facility will provide technical assistance when the government is ready to move forward with this process.	

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 OVERALL ASSESSMENT

Compared to the UN Development System's (UNDS) single agency-led projects, the Joint SDG Fund (JSDGF) has been an ambitious attempt by the UN to create a coordinated commitment leveraging the capacities and resources of the entire UNDSG to support least developed countries (LDCs) and other developing countries to finance SDGs. The discussion in this report indicates a substantial degree of success of the UNDS in creating an awareness about the need to focus financing efforts for supporting acceleration towards SDGs. The approach of encouraging and enabling governments of LDCs and other developing countries to create documented strategies as a guide for all parts of their government systems to re-allocate or generate **financial resources** for acceleration towards a few or more SDGs of focus is mostly well understood and followed. As a result of the JPs, the discourse in most of the countries (or MCOs) where the Joint SDG Fund has provided support has shifted very firmly towards understanding of and action for SDG acceleration.

This is best summarized by the five key takeaways from the INFF Asia-Pacific Knowledge Exchange held in Bangkok on 12-13 June 2023. These are well articulated in the post-event document and are presented below (with Takeaway 3 in slightly adapted form) as follows:[14]

1 Countries across the region are reshaping the financing architecture at the national level through their integrated national financing frameworks.

[14] https://inff.org/news/5-takeaways-from-the-inff-asia-pacific-knowledge-exchange-at-the-sdg-finance-week

2 From taxonomies and disclosure to monitoring and auditing, countries are finding innovative ways to promote alignment of private sector investment and business models that work for the SDGs and the Paris Agreement.
3 Blended finance, sustainable, green, blue and orange bonds are [being recognized] as important means to unlock private investment to accelerate sustainable development.
4 The importance of aligning budgets to the SDGs, and protecting expenditure in key SDG sectors, has never been greater.
5 Countries are finding ways to mobilize revenues and align tax policies with sustainable development priorities despite the challenging fiscal outlook.

While the forum was for JPs in the Asia-Pacific region with 120 participants from 21 countries, based on the findings of this evaluation, the key takeaways appear to be applicable to the whole programme.

5.2 LESSONS

The key lessons of this evaluation are:

1 **It is important for there to be a shared vision and understanding across JPs/countries regarding the need for and progress towards developing financing strategies for SDGs.**

While there is a general acceptance of the need for SDG financing and an overall environment of interest in supporting the acceleration of SDGs, there is a concern emerging from this evaluation that 26 out of 61 JPs submitting final reports are still in the process of building the foundations of the INFF building blocks and enhancing in-country capacity prior to developing comprehensive SDG financing strategies. It is important to note that not all of these joint programmes, as per their design, intended to implement all elements of the INFF methodology. For others the main reasons for not devising a financing strategy are the following:

a **The INFFs are hampered in achieving their objectives by a lack of understanding at the JP/country level of the need for a financing strategy:** A number of the JPs/country governments have not fully understood the INFF concept; the principle of generating funds for SDGs is understood but the UNDS ambition for each country to do it in a systematic manner by developing, articulating and applying a financing strategy has not been fully accepted.
b **The operational period allowed to JPs was too limited to achieve results consistently across the 62 programmes**: In a number of other JPs while the concept/approach may be understood by the government counterparts, it has not been possible to develop the necessary financing strategies in the limited two-year period provided for JP implementation. This may be due to personnel changes at both the UNDS and government levels. Within the UNDS this could be due to the overall turnover of personnel resulting from their transfers of geography and changes in responsibility. Within the government system the constraint was caused mainly by political instability resulting from elections, prioritization of government activities to respond to the Covid-19 pandemic, defections from the ruling party of a country, changes in political alignments

resulting in a change of government or involuntary transfers of power resulting from coup d'etat.

c **The Covid issue was particularly important** in the context of the limited operational period. As articulated by a UNDP commentator, "it had an unforeseen impact on all the JPs for what was, in most cases, at least half of the planned implementation timeline. It had a profound impact on governments' policy priorities (shifting to short term crisis response) and significantly reduced the ability of policymakers to engage in discussions on questions of a longer-term nature such as those at the heart of the JPs - as well as the logistical implications with lockdowns in place that significantly reduced ability to travel."

d **Political economy of SDG financing**: Instability in partner governments leading to substantive policy changes by the new government, diverting attention away from SDGs or altering the focus between SDGs or strategies for domestic resource mobilization and international funding, whether as grants or debt

2 Uneven attention to specific SDGs

The joint nature of decision making in the programme between UNCTs and country governments is clear and the need for respecting local priorities on SDGs of focus is apparent. However, perhaps due to both the uneven understanding of the programme and the political economy issue referred to above, the focus of the programme has been on a limited number of SDGs – essentially SDGs 1-5 and SDG 17 (see **Figure 4.2**). While focus on SDGs 1-5 related to poverty, gender, health, education is vital, these SDGs were not prioritized across all JPs despite the obvious importance of all. Secondly, others such as SDGs 6, 7, 11, 12, 13 that are equally important and clearly inter-linked with SDGs 1-5 appear to receive little focused attention.

3 The importance of the role of the Resident Coordinator in leading the work of the JP and garnering counterpart government support in developing financing strategies

From the perspective of the UN and its key role as the initiator, stimulator and catalyst for the work of the JPs, it is most important for the UN Resident Coordinator (RC) in the country to play the lead coordination and political leadership role in the work of the JP to complement the technical and implementation role provided by UNDP and other PUNOs.

In all the case study countries where the JP has been successful in developing a financing strategy and where progress has already been made in developing specific financing solutions/policies, the RC and UNCT has played an active role in facilitating thinking towards and introducing measures like

a. application of SDG codes to budgeting,
b. development of taxonomies for SDG finance,
c. identification and introduction of specific tax measures for additional domestic resource mobilisation,
d. identification of areas of public-private partnership and/or direct investments by the private sector,
e. developing monitoring frameworks for assessment of SDG impact

Amongst the case study countries, these relatively successful JPs include Comoros, Costa Rica, Guinea, Kyrgyzstan and Mongolia.

In the case of the JPs that have performed less well – Jordan and Nepal – while the RCO played some role, the engagement and pro-activeness of the RC was limited in raising awareness, engaging and encouraging the JP's government counterparts to collaborate in the development of an INFF. In neither of the latter cases was the importance of adopting the overarching INFF methodology and fully developing a financing strategy understood either by the government or the PUNOs.. In the case of Jordan, there seems to have been general confusion about the role of the JP, which was not resolved throughout its operational period. In the case of Nepal, there has been an ongoing pre-occupation with resolving the implications of the decentralized governance system introduced in 2016 but moving forward slowly due to political instability (repeated changes of government) at the federal level.

5.3 RECOMMENDATIONS

The findings and lessons section above has identified six key issues that constrain the effort to maximise financing for acceleration towards the SDGs. In order of importance, these are:

1) Need for a wider understanding of the INFF methodology and SDG Financing in the UN system as a whole
2) Lack of understanding of the need for a formal financing strategy for SDG acceleration
3) Variable engagement of UN RCs in the countries covered by the Joint SDG Fund
4) The limitations of a short period of JP operations in the context of varied challenged faced in-country
5) The political economy applicable to the sourcing of finances for SDG acceleration resulting from frequent changes of government counterparts with (often frequent) changes of government.
6) Limited engagement of JPs and the broader UN system as a whole with IFIs (IMF, World Bank, other multilateral/regional development banks in particular).

The key recommendations emerging from a consideration of these issues are:

1 **Create and promote a UN system-wide offering to socialize the importance of SDG financing to Member States and facilitate the building of enabling environments for the purpose by deploying the INFF methodology.**

Some progress has been made on this with the work of the UNDP Sustainable Finance Hub, the INFF Facility (bringing together UNDP for technical leadership at the country level, UNDESA for methodological guidance, support from UNICEF in a number of countries and the OECD) and SDG Stimulus but it can and should be intensified along with better coordination among UN entities about their roles and responsibilities.[15] SDG Stimulus has moved the process significantly in this direction but is not adequately recognized yet within the UNDS and needs to be promoted further through an UN-wide approach.

2 **Intensification of the UN-wide approach recommended above will need specific actions especially in the design and initiation phases of the JPs to enhance RC/UNCT capacities and application of detailed measures on SDG financing.**

[15] https://www.un.org/en/conferences/SDGSummit2023/SDG-Action-Weekend/sdg-stimulus

To enhance the effectiveness of the Joint Programme (JP), it is recommended to initiate workshops and seminars at the programme's outset. These sessions would serve to foster understanding of the programme's objectives and rollout strategy among UNCT, RC/O and PUNOs since its design. Concurrently, efforts should be made to raise awareness among UNCTs about facilities like the UNDP Sustainable Finance Hub.

Acknowledging that side events on the Integrated National Financing Framework (INFF) were conducted at the LDC5 Conference in March 2023, and on SDG Bonds during the Finance for Development Forum in July 2023, it is essential to replicate such initiatives. In addition to the SDG Summits held in September 2023 in conjunction with the annual UN General Assembly meetings, regional workshops, akin to the INFF Asia-Pacific workshop in June 2023, are vital for broader dissemination with government counterparts. Furthermore, the Joint SDG Fund (JSDGF) organized 13 peer exchange regional sessions and collaborated with ITC-ILO to develop a training curriculum.

Given the constraints of holding workshops in June 2020 due to COVID, the emphasis should have shifted toward online engagements. For instance, the August 2021 Regional Training Workshop on INFFs in Africa by UNDP and two other online events for the Asia region exemplify a potential model for more accessible and focused events.

While all of these events and workshops showed to be highly valuable for documenting and exchanging lessons, it's imperative to establish a common and robust understanding of the UN-wide approach at the outset of the JP. Initiating such events at the commencement of the operational period is crucial for promoting a uniform understanding of programme conceptualization, purpose, strategy, and implementation methodology. An Africa event in Abuja (September 2022) and a couple of other online events as well as the Asia-Pacific workshop in June 2023 played a significant role in discussing achievements and financing ideas emerging from the JPs. These serve as examples of events of which more could have been organized earlier in the programme cylce. Post-programme events, like those in 2023, reinforce learning and support the long-term efficacy of the INFF, making them imperative for sustained success.

3. **Enhance UNDS capacities to coordinate and provide expert technical support to RCs and UNCTs in collaboration with the technical role played by UNDP and the INFF facility on SDG financing. The political leadership role of RCs in creating an enabling environment to mitigate the risks of political and/or socio-economic instabilities needs to be strengthened**.

The case studies of the successful JPs – Comoros, Guinea, Kyrgyzstan – point to the catalytic role played by the RCs and/or RCOs in this process. The relationship of the RCs with the government focal point ministries was important in overcoming barriers to the participation of governments, particularly in the context of political instability resulting from coups in the first two cases and from shifting political alliances in the third case.[16]

In addition, more engaged RCs with tailored expert technical support on SDG financing would be in a position to play a more influential role in the selection of SDGs of focus and of financing

[16] In the case of Costa Rica the PUNOs played an (almost) independent role in promoting SDG financing while for Mongolia some inter-personal differences meant that the RC's role was limited since the PUNOs had their own independent views and relationships with the government ministries accelerating the SDGs of focus.

methods. While government development plans are prioritised by their nodal ministries, RCs with an overall SDG agenda could advise and discuss with country nodal ministries about specific SDGs they could consider for direct attention and on financing methods for supporting those SDGs. This would also support alignment with the SDG focus in each country's UN Sustainable Development Cooperation Frameworks. Thus, for instance, the Nepal JP's focus could have been broadened from SDG 5 (gender) and SDG 17 (local institutions) to SDGs 1, 3, 4 (poverty, health, education) and SDG 6 (clean water & sanitation) in alignment with Outcomes 1 and 2 of Nepal's Cooperation Framework. The broad-based implications of localization for all SDGs are well understood but without a standardized approach, the SDGs not specifically mentioned are likely to receive only passing attention and the financing of those SDGs could be missed altogether.

4 **Allow more flexibility and time in the design of country-tailored JPs with technical support along with the possibility of longer-durations JPs to ensure full attention by counterpart agencies and enable sustainability.**

This recommendation is inherently logical, but its practicality depends on those designing and implementing such programmes within the UN Country Teams (UNCTs). For programmes with brief operational periods, minimizing senior-level personnel changes during this time is crucial. Taking the example of Nepal mentioned earlier, the JP's effectiveness was hindered by three changes in RC during the three-year programme, and the constitutional challenges in Nepal remained unresolved, limiting government engagement on SDG financing. Having flexibility in setting the operational period would have allowed the JP to support the government when they were prepared to make productive use of such assistance. Similarly, both the Costa Rica and Jordan JPs and their government counterparts would have benefited from additional time and technical support to better understand the programme's purpose and potential benefits. This would be particularly productive from an SDG financing perspective, if the JP's duration would, thereby, also coincide with the country government's planning cycle enabling the nodal ministry to better coordinate government priorities with SDG financing strategies.

5 **Incorporate consideration and analysis of political and socio-economic stability and government capacities in selecting joint programmes and incorporating risk factors within the design to ensure success.**

When choosing UN Country Teams (UNCTs) for such programs, considering political and socio-economic stability allows for the incorporation of mitigating factors in country-level design, especially when selecting potentially risky countries for strategic reasons. This consideration helps in identifying JPs where stability in UN executive, particularly the Resident Coordinator (RC), is crucial, necessitating greater efforts from both UNCT and HQ levels to enhance success. A proactive, technically proficient, well-informed RC (or RCO) actively engaged and maintaining a positive relationship with the government counterpart in the JP can mitigate the detrimental effects of government instability and policy changes. While not always possible during government transitions, it is worthwhile to strive for strategic stability in selecting SDGs of focus and pursuing innovative and scalable financing methods for SDG acceleration, recognizing that changes in government may not always lead to improvements in strategy.

6 **Enhance collaboration with IFIs, private sector and CSOs to support SDG financing.**

Case studies undertaken for this evaluation indicate that there are some good ad-hoc partnerships with IFIs, as in Comoros (with AfDB) and Kyrgyzstan (with IMF), and with the private sector in Costa Rica, Jordan, Kyrgyzstan and Mongolia but not a systematic sense of efforts for collaboration by all JPs in favour of SDG financing. Thus, IFI involvement is dependent on country-level JP initiatives rather than being based on UNDS engagement with IFIs at the global level to identify financing instruments that such institutions could provide. Such engagement could be beneficial.

Private sector engagement is also dependent on JP-level initiatives, which corresponds to the design of the programme but UNDS (or INFF Facility or the UNDP Sustainable Finance Hub) support in designing and proposing instruments and means of collaboration would provide good templates for negotiation with private sector agencies like Mongolia's stock exchange and Sustainable Finance Association, Costa Rica's pension funds, and Jordan's Impact Investment Board (that has extensive private sector participation).

Engagement with CSOs has been limited so far. There tends to be, in many countries, an adversarial relationship with between government and CSOs since the latter are seen as having rival development programmes in some cases and as self-appointed monitors of the public interest in other cases. A JP-mediated effort to develop a more positive relationship between government and CSOs could yield substantial benefit for the SDG agenda; with limited tweaks CSO implementation efforts could become complementary to government development programmes (or vice versa) and constructive monitoring by these and other CSOs could enable greater efficiency in public finance programming.

7 Experiment with supporting JPs with larger ticket size commitments.

Based on this evaluation, ET believes supporting a smaller number of countries with larger ticket size commitments could be more effective than the current roughly US$1 million commitment and 2-3 year timeframe of these JPs. Larger ticket sizes would enable longer timeframes to extend the work of the JPs. This would enable them to support governments to maximise financing for SDGs rather than leave governments they support to complete initiatives that were seeded during short term JPs. Better financed long term JPs would enable them to provide more substantive technical inputs than could be provided by short term JPs. This approach would also reduce the current risk of initiatives falling by the wayside (after the close of JPs) due to the inter-departmental mobility of champions of the initiatives supported by them. The sustainability of initiatives (or measures) for SDG financing is essential for acceleration towards the achievement of SDGs.